KENTUCKY STATE BAR JOURNAL

December, 1954

Vol. 19 — No. 1

I heard the bells on Christmas day,
Their old, familiar carols play. . . .
And wild and sweet,
The words repeat . . .
Of peace on earth, good will to men!

—LONGFELLOW

Roll of Members
K. S. B. A.
1954 — 1955

Amendments
Kentucky
Rules of Civil Procedure

Published Quarterly by

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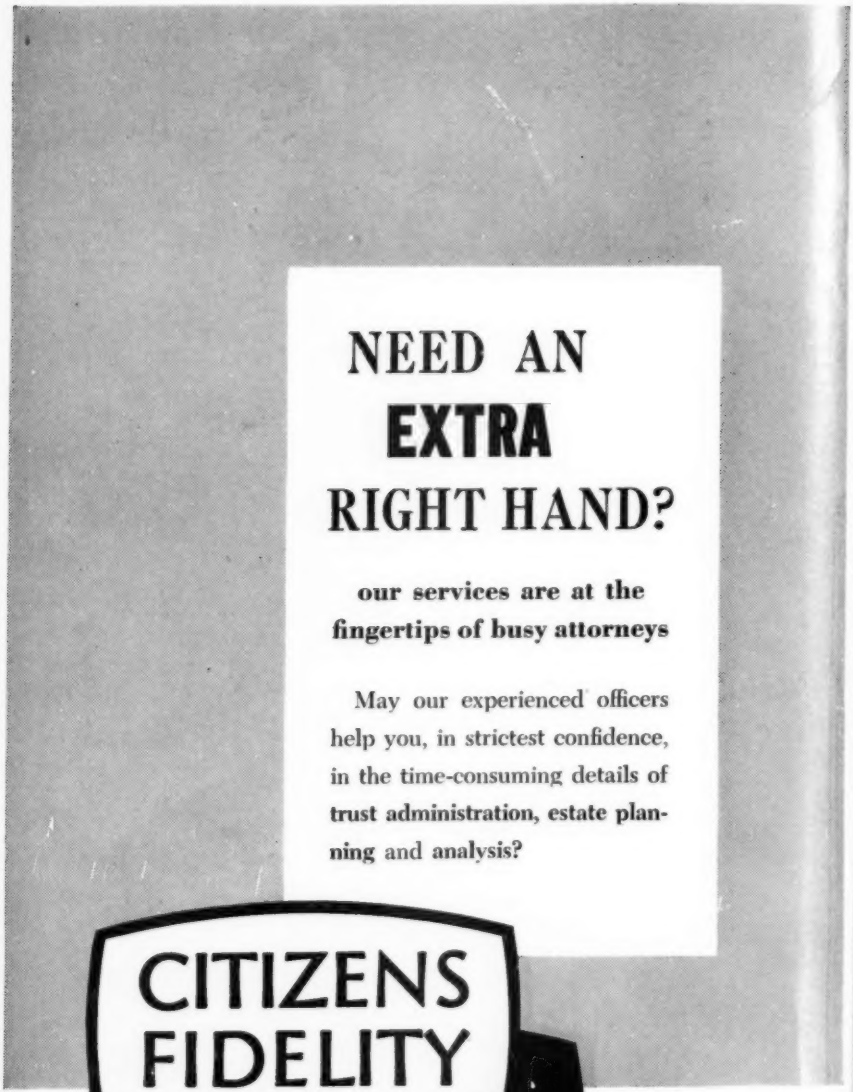
FRANKFORT, KENTUCKY



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KENTUCKY STATE BAR JOURNAL

VOL. 19 | DECEMBER 1954 | No. 1

THE KENTUCKY STATE BAR JOURNAL

Published by The Kentucky State Bar Association through its Committee, The Journal Committee.

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JOHN A. KOHRMAN
Editor
711 Coppin Building
Covington, Kentucky

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COMMISSIONERS MEET AT FRANKFORT OR LOUISVILLE AT THE DIRECTION OF THE PRESIDENT ON FOURTH FRIDAY IN JANUARY, APRIL, JULY, AND OCTOBER

Judge Montgomery Joins Court

The Honorable Morris C. Montgomery, of Liberty in Casey County, on November 5, 1954, took the oath of office as a Judge of Kentucky's highest tribunal, The Court of Appeals.

After being successful in the November elections to fill the post for a regular term of eight years, he was appointed by Governor Wetherby to complete the unexpired term of the Honorable Parker W. Duncan, which ran until the end of this year. Judge Duncan resigned because of his health.

The oath was administered by the Hon. Brady Stewart, C.J., and members of the new judge's family witnessed the ceremony.

A graduate of Transylvania and Washington and Lee Universities, Judge Montgomery was a former State Senator from Casey County, and a former attorney for the City of Liberty.

HON. MORRIS C. MONTGOMERY

Nominating Committee Meets

Under the provisions of Section 8 of the By-Laws of the Kentucky State Bar Association, as published on page 23 of the December '53 issue of THE JOURNAL, the Nominating Committee selected at the District Bar Meetings met on October 15th at Frankfort, and nominated VICTOR A. BRADLEY, SR., of Georgetown, as President-elect of the Kentucky State Bar Association.

Mr. Bradley, a native of Georgetown, practices law there as the head of the firm of BRADLEY & BRADLEY. He is a graduate of Harvard, and is a recognized leader of the Bar in the Bluegrass region of the Commonwealth.

The Nominating Committee also selected LORIMER W. SCOTT, Newport, for Vice-President. Under Kentucky rules, any other attorney may be nominated for the offices by presenting a petition signed by 100 lawyers in good standing.

The new Vice-President takes office April 1, 1955, and the President-elect a year from then. The President-elect serves for a year before advancing to the presidency.

Members of the nominating committee are IRA D. SMITH, Hopkinsville; DELMA MAUZEY, Leitchfield; H. B. KINSOLVING, Shelbyville; HENRY J. STITES, Louisville; JOHN B. BRECKENRIDGE, Lexington; WALTER VEST, Walton; and KELLEY CLORE, Pineville.

Nothing can ruin our country if the people themselves will undertake its safety—and nothing can save it if they leave that safety in hands other than their own.—*Daniel Webster.*

ABA Activity!

Whether the individual lawyer is, or is not, a member of the American Bar Association, the public and the press take the understandable position that the ABA speaks for the American lawyer.

Recent action by the ABA House of Delegates on topics of general interest are as follows:

* * * *

COMMUNISM—After brisk debate, the House tabled the proposal that the Association go on record as favoring the teaching of the theory and practice of Communism in the schools in conjunction with instruction in American government. The decision was by voice vote, after several attempts to modify the terms of the proposal were rejected. The American Citizenship Committee, which recommended the teaching program, declared it would strengthen democracy by exposing the weaknesses and fallacies of communism; opponents contended the plan was fraught with danger because some teachers might be inadequately prepared and because the plan might be used as a vehicle for communist propaganda.

* * * *

SOCIAL SECURITY—The Sharp division within the profession on the issue of including lawyers within the framework of the federal social security system was reflected in debate on that issue. The Committee on Unemployment and Social Security, headed by Chairman Allen L. Oliver of Cape Girardeau, Mo., recommended that the House go on record as reaffirming its traditional opposition to the inclusion of lawyers in the system. Delegate Earl F. Morris, Columbus, O., proposed instead that the House favor voluntary inclusion if possible, and mandatory inclusion if necessary.

After extended debate, the House accepted neither position, but voted to refer the question to the National Conference of Bar Presidents for a sampling of sentiment and a report to the House later. The vote on referral was 69 to 45. Meanwhile, the new social security legislation enacted by Congress in the closing days of the session excludes self-employed members of the legal profession, but does include certain other professional groups.

• • • •

CIRCULAR 230—One of the most significant actions of the House was its unanimous vote to wage a vigorous fight against the practice of law by laymen. For many years Circular 230 of the Treasury department, setting forth regulations governing the department, has contained the phrase ". . . nothing in this part shall be construed as authorizing persons not members of the bar to practice law." In the last session of Congress, HR 9922 was introduced to direct the Secretary of the Treasury to prescribe by regulations the qualifications, rules of practice and standards of ethical conduct applicable to persons who assist taxpayers, and prohibit the Secretary from denying the right to engage in such activities "solely because he is not a member of any particular profession or calling." Upon the recommendation of the Section of Taxation, the House adopted a resolution declaring the proposed bill would require the Treasury to "sanction the practice of law by laymen." It directed that the President of the Association be empowered to appoint a special committee to oppose the proposal at the next session of Congress. During the debate it was asserted HR 9922 represents the "greatest challenge to the legal profession since the court packing issue."

• • • •

SPECIALIZATION—Upon the recommendation of the Board of Governors, the House deferred action on the proposal that there be established a "Council of Legal Specialists" to recognize and define standards of experience and education for practitioners in various specialty fields. The Board reported to the House that it was recommending postponement of consideration of the proposal at this time in order to give interested groups and individuals an opportunity to be heard on the subject.

1955 ABA REGIONAL MEETING

Word has been received that the American Bar Association's Regional Meeting for the lawyers of Kentucky will be held June 8 to June 11, 1955, at Cincinnati, Ohio. The Chairman will be Grauman Marks of Cincinnati, Ohio. This meeting is intended for lawyers of Ohio, Michigan, Indiana, Kentucky, Tennessee, and West Virginia. Whether an ABA member or not, these meetings are intended for all lawyers and all are invited to be present and take part, or, suggest items for the program.

Kentucky's lawyers from the southern part of the State may also attend the regional meeting at New Orleans, November 27-30, to which Tennessee lawyers have also been invited.

The 1955 Annual Convention of the ABA will be in Philadelphia, and the 1956 convention will be in Dallas, with a possibility that the 1957 convention will be split between New York City and London, England.

Secretary's Duties Increase

As of October 1, 1954, Henry H. Harned resigned his position as Administrative Officer of the Kentucky Court of Appeals and assumed full-time duties as Secretary-Treasurer of the Kentucky State Bar Association.

H. H. HARNED

The change became necessary because of the increased activity in both positions. Offices of the Association will remain in the State Capitol Building at Frankfort.

Mr. Harned probably knows more attorneys in Kentucky by their first names than any other man in the Commonwealth. Always affable and willing to serve Kentucky's lawyers, his office becomes for many the first port of call when in Frankfort.

Born at Boston, Kentucky, Mr. Harned attended the University of Kentucky (1924-1931). After practicing law at Lexington for about ten years, he joined the staff of the Kentucky Court of Appeals in 1941, and took on additional duties with the KSBA in 1946. He has devoted and divided his time between both positions since.

Married and the father of two children, he now resides in Frankfort. He is also a member of the Executive Committee of the Kentucky Historical Society and is a recognized authority and collector of Revenue stamps and coin silver.

To the individual lawyer out in the state, the move should provide quicker and perhaps more adequate personal service to the many requests for professional help and inquiries that of necessity reach the secretary's office.

Court Extends Terms

In November, the Kentucky Court of Appeals rearranged its three terms in order to distribute its work load more evenly over the year.

The appellate order increased the court's fall term by two weeks and cut its spring and winter terms one week each.

Under the new rule, the fall term will begin the Tuesday after Labor Day instead of the third Monday of September as previously, and will continue for 15 weeks.

The winter term will begin the second Monday in January, instead of the first Monday, and continue for 11 weeks. The spring term will begin the third Monday in April and continue for 10 weeks.

KENTUCKY STATE BAR ASSOCIATION
TREASURER'S REPORT

MARCH 31, 1954 — AUGUST 31, 1954

Cash in Bank 4-1-54	$20,167.55
Membership Dues	8,397.00
Advertising	36.00
Costs Recovered	391.40
	$28,991.95

DISBURSEMENTS

Commissioners Expense	$ 493.25
Bar Journal	2,388.53
Postage, Printing	117.38
Salaries	1,255.00
Disbarments	173.39
President's Expense	129.78
District Meetings	49.24
Convention Expense	719.15
Miscellaneous	46.00
	$ 5,371.72
Balance	$23,620.23
	$28,991.95

Cash in Bank 9-1-54	$23,620.23
U. S. Treasury Bonds Owned	1,500.00
Number of Attorneys Paying Dues to September 1, 1955	1,619

Respectfully Submitted,

H. H. Harned

Secy.-Treas.

Court of Appeals of Kentucky

ORDER ADOPTING AMENDMENTS TO THE KENTUCKY RULES OF CIVIL PROCEDURE

The Court, pursuant to an order entered on June 25, 1954, having proposed to the Bench and Bar of Kentucky the adoption of amendments to the Kentucky Rules of Civil Procedure submitted by and through the Judicial Council and the Advisory Committee of the Court appointed by order of March 19, 1954; and the Court having distributed the proposed amendments to the Bench and Bar of Kentucky through publication in the September 1954 issue of the "Kentucky State Bar Journal"; and the Court having held a public hearing on the proposed amendments October 12, 1954, pursuant to due notice of such hearing date.

It Is Ordered that the following amendments to the Kentucky Rules of Civil Procedure are adopted and promulgated to become effective March 1, 1955:

Rule 14.01. **When Defendant May Bring In Third Party.**

Beginning on line 1 of the original Rule (line 1 of the printed Rule) the following words are deleted: "Before the service of his answer a defendant may move ex-parte or, after the service of his answer, on notice to the plaintiff," and there is inserted in place thereof the words "A defendant may move."

Rule 17.03. **Infants and Incompetent Persons.**

Beginning on line 7 of the original Rule (line 9 of the printed Rule) the following words are deleted: "the court shall appoint a practicing attorney as guardian ad litem" and there is inserted in place thereof: "the court, or the clerk thereof during vacation, shall appoint a guardian ad litem, unless a guardian has been previously appointed under Rule 4.04(3). If there has been such an appointment the previously appointed guardian ad litem shall defend until the termination of the action."

Rule 26.06. **Effect Of Taking Or Using Depositions.**

This Rule is revoked in its entirety.

Rule 55.01. **Judgment.**

Beginning on line 8 of the original Rule (line 10 of the printed Rule) immediately after the word "application." the following sentence is added: "The motion for judgment against a party in default for failure

to appear shall be accompanied by a certificate of the attorney that no papers have been served on him by the party in default."

Rule 74. **Cross-Appeals.**

Beginning on line 5 of the original Rule (line 6 of the printed Rule) following the words "except that" the words "40 days shall be allowed as the time within which to file a notice of appeal under Rule 73.02" are deleted and there is inserted in place thereof the following words: "the notice of cross-appeal shall be filed not later than 10 days after the last day allowed for the filing of the notice of appeal."

Entered this 15th Day of October, 1954

/s/ BRADY M. STEWART
Chief Justice, Court of Appeals of Kentucky

I do not expect to find a saint today. But if I can find a gentleman, I shall be quite satisfied.—*Confucius.*

He who will not reason is a bigot; he who cannot is a fool; and he who dares not is a slave.—*Lord Byron.*

Requisites of a Lawyer

The three main requisites of a lawyer are learning, diligence, and integrity; but the greatest of these is integrity.—In re *Duncan* 64, S. C. 482.

Justice, sir, is the great interest of man on earth.—*Daniel Webster.*

SUGGESTION
LAWYERS' NAMES ON FINANCIAL STATEMENTS

The end of the year will find many banks, corporations, building and loan associations, etc., issuing printed or published financial statements.

It has been suggested that the attention of the Kentucky Bar be called to the article on "Subtle Self-Laudation," appearing on page 93 of the March 1953 issue of the JOURNAL.

The gist of that article was that lawyers representing corporate and financial clients should insist that the corporation use their attorney's name only on those reports going solely to stockholders. The name of counsel should be omitted from advertising in newspapers or on letterheads intended for the general public.

The basis for that conclusion will be found in ABA opinion No. 285 quoted in the article:

> **"The purpose of the provision of Canon 27 condemning advertising is emphatically to discourage all forms of self-laudation by lawyers, not only direct, but also indirect."**

From the House of
Banks-Baldwin

Best Wishes for
A Joyous Holiday Season and
Happiness throughout the years.

JUSTICE HARLAN

The appointment of John Marshall Harlan as a Justice of the Supreme Court of the United States by President Eisenhower seems likely to be quickly confirmed.

At present a U.S. Circuit Judge (New York), his service on the Federal bench is reported as relatively brief, yet his legal experience and reputation is impressive. He is a member of a distinguished legal family, being the grandson of the late Justice Harlan who served on the Supreme Court at the turn of the century, and was incidentally a native Kentuckian.

Lawyers generally approve the elevation of only men of proven integrity to life-time appointment to the Federal Judiciary; and the promotion of these judges to higher positions when the occasion arises.

That the President followed this accepted thought is a tribute to his integrity. Lawyers, perhaps more conscious than their fellow citizens of the responsibilities and power of a Justice of the U.S. Supreme Court, wish for Justice Harlan the wisdom and the courage and the intellectual humility that the position requires!

"BAR BOYS"

Not many weeks ago, a Commissioner of the KSBA, in discussing policy for the JOURNAL, indicated that if the Bar be wrong in any given instance, the JOURNAL should be the first to admit it! The particular Commissioner subscribed to the old Army principle that an explanation might be given, but never an excuse!

The conversation came to mind by reviewing newspaper clippings of the six District Bar Meetings. The heading on one reads: "Bar Boys Gather - - - ." There is nothing seriously wrong with that expression, but we doubt if the same paper would print that: "Priests and Preachers Prattle," or that "Quacks Meet."

Our newspaper friends get their impressions from what they see and hear—if they believe lawyers in their community are unprofessional, juvenile,

(Continued on page 13)

JUSTICE JACKSON—
. . . A MEMORIAL!

By the very nature of things, the ordinary chap never hits the headlines—if he did he wouldn't be ordinary. Yet, it's the ordinary and "little" people that keep things rolling!

In the law it's no exception—very often we eulogize and praise judges but rarely if ever do we think of the country lawyer, small-town practitioner, the neighborhood lawyer in our metropolitan centers—yet curiously enough the late Justice Robert H. Jackson never forgot the small-time lawyer; he felt that the small one-man office often was as important to the community as its highest court!

Most active and busy practitioners, be they "big" or "little," rarely get the opportunity to study and analyze a current judge's legal thought—and only time will test the value of Justice Jackson's opinions. Yet the ordinary practitioner will never forget the sincere respect and regard that Justice Jackson had for him!

In one of his last public utterances, Justice Jackson said:

> "The special competence and responsibility of the bar is in the administration of justice under law, because the private law office is the very cornerstone of that system. Only through it can the citizen learn the increasingly complicated rules which bear upon his peculiar rights . . . . our law offices settle many times the number of controversies that are settled by courts."

VANISHING BREED

The rugged individualist is always a controversial character. In *Hugh Roy Cullen, A Story of American Opportunity*, just published by Prentice-Hall, Inc., the authors, Ed Kilman and Theon Wright, have chosen as subject for a biography a really controversial individualist.

The Nation knows Mr. Cullen as a behind-the-scenes politician, but Texans know him as a "King of the Texas Wildcatters." Of fabulous wealth, his gifts of some $160,000,000 to Texans have made possible medical and educational opportunities that too are fabulous.

His policy of "Pick the person—not the Party" apparently did not prove very successful politically, but from the book it certainly made life interesting. Some of the excerpts from his biography are almost Jeffersonian in their tone:

ON JUDGING MEN—

> "An Irishman named Rollins . . . taught Roy how to 'sample' and class cotton.
>
> " 'Classing cotton is like recognizing a man,' Rollins told him. 'If you meet a man you know, you recognize him the minute you see him, don't

you? Well it's the same classing cotton. You don't have to look it over carefully to see what class it is. If you don't know it the minute you lay eyes on it, you're not a good cotton classer.'"

ON POLITICAL PRINCIPLE—

"Politicians, like poets, have great privileges; so you were in order when you left unsaid many things which would have cost you votes. But when you became Governor, you cannot with any degree of honor straddle any issue or go down the middle of the road when it has to do with a principle."

ON RELIGION—

"Replying to your letter I wish to say I have always been opposed to the 'get-together' of the Christians and Jews, for the reason that I don't know of anyone who has separated them. The way I feel, Jews, Baptists, Catholics, Methodists and Episcopalians are all together to start with, and you don't have to have a meeting to get them together. If any Jews or Christians are apart, it is of their own making. . . ."

ON ADVICE TO HIS CHILDREN—

"'Don't buy expensive clothes for yourself,' he always told them. 'Buy what you need, and if you have more money than you need, use it to make other people look as well as you do—not to make you look better than other people.'"

BAR BOYS

(Continued from page 11)

materialistic, and unrealistic, and are "bar boys" or "bar flies"—then the lawyers in that community may be the only ones to blame!

We see no point in criticizing the newspapers and our policy requires that we make no excuses. But by way of explanation, we believe that lawyers make a serious mistake, if, in their daily lives, in the office, the court, or at leisure, they depart from a professional and judicial demeanor. When they do, the impression gained by at least one newspaper in the Commonwealth will be bound to spread!

Revolutions produced by violence are often followed by reactions; the victories of reason once gained are gained for eternity.—*T. B. Macaulay*, 1831.

SEYMOUR H. ROWLAND, JR., Harlan, has been appointed administrative director of the Court of Appeals to succeed H. H. Harned. Mr. Rowland is a graduate of the University of Louisville, and has been serving during the past year as a law clerk with the Court.

LEADING ARTICLES

THE BONDSMAN PROBLEM

By NEIL WILSON FUNK

***EDITOR'S NOTE:** Neil Wilson Funk was born in Louisville in 1885, and has been practicing law there for almost 50 years. An Honor Graduate of the University of Virginia, he was for some 35 years the Safety Director of the Louisville Railway Company. He has been conducting a one-man letter and pamphlet campaign against the situation herein discussed.*

Judge Peter Muir of the local Municipal Court has done much in cleaning this former cesspool of many evils. The Court is now run with commendatory dignity and equal justice.

One of the greatest evils still exists, that no individual judge is going to be able to remedy without the serious co-operation of the Louisville and State Bar Associations. To this date, neither organization has displayed any particular interest in the solving of the outstanding evil of the disgraceful combination between some bondsmen and some cheap half-baked lawyers who should never have been licensed in the beginning.

Not long ago, the attorney for one of these bondsmen appeared before one of the trial judges and entered the appearance of six men charged with drunken driving, none of whom he had ever seen before he appeared in the Court as their attorney. Here is what had occurred: these drivers had been arrested on the week-end and this attorney had simply been given the list of the arrested drivers on dropping in at the bondsman's office on Sunday and Monday morning. All of these men had been given the attorney's card and told to see the attorney as soon as possible. In the interim, the same attorney would appear for them without the defendant's being present. This is the usual, accepted, and daily routine in all of the branches of this Court. This schedule is so obviously unethical and unfair to the general public and all decent attorneys, that one wonders how it could have been in existence so long.

This method breeds exorbitant fees against an uninformed public; for the bondsmen not only get their fee for the bond, but also exact one-half of the attorney's fee. One can readily

(Continued on page 16)

HOW CAN WE ENFORCE RULES OF ETHICS?

(Compiled.)

Nothing is more irksome than watching constant and repeated violations of rules of ethics, statutory law, and even accepted rules of the "law merchant," by judges and lawyers, with no one raising a voice against the perpetration!

Of course, we all whisper to our wives at home, or to fellow victims at motion-docket; but since we apparently put our pocketbook before the common welfare, nothing aggressive is done to rid the profession of the grasping lawyer and the unethical judge!

It's true that law enforcement is the roughest of all jobs. The man for enforcement is always branded a "reformer," and even clients and friends purposely keep their distance. But if the turtle wants to get any place, he has to stick out his neck!

Human nature being what it is, and we lawyers not being the courageous individualists that we often picture ourselves, some serious consideration should be given to the informal suggestion made "undercover" at the last Bar Convention that ANONYMOUS CHARGES be considered as a means of initiating investigations of "continuing courses of unethical conduct."

The theory being that when an unethical course of conduct, in any single locality, by one or more members of the bar, becomes entrenched and accepted, no isolated objection is powerful enough to change the local situation.

Briefly, it would work like this: The Secretary would accept "anonymous charges" provided they were accompanied by references to public records, cases, individuals, etc., that would make investigation relatively easy. These charges would be turned over by the Secretary to the appropriate Bar Committee for investigation. The Committee Chairman would select two lawyers to serve as a public duty and to make an informal investigation of the complaint, and to report only that there exists some basis in fact for the charges made, or that they could find no such basis.

If the report would be affirmative, the Committee Chairman would refer it to the Bar Commissioners, who would consider it, and direct the Secretary to institute on the Board's motion a formal investigation; if the report would be negative, the Committee Chairman need not necessarily refer it to the Board of Bar Commissioners, but might return it directly to the Secretary.

If American ideals and the government of our fathers are imperiled by the inferno of discontent uncovered in Europe, we shall need more than any other thing an abiding faith in the honesty and understanding and justice of our courts. But to reform our tribunals and their procedure to meet practical demands because we stand in fear of upheavals in a trembling social system is craven. We should make our courts the real haven of the victims of injustice, not through fear, but because of an innate love of justice, of fair play, and of peace and social equilibrium resting on justice itself, the only safe foundation.

—HERBERT HARLEY

In either event, the Secretary would cause to be published in the JOURNAL, within six months after receipt, a "coded" official announcement indicating the name of the county, and in general terms the nature of the charges, to identify only the cause to the sender, and state that it was still under consideration or had been dropped. This would keep confidential any unjustified or malicious complaint.

Judges must be indifferent to political motives and to temporary currents of political opinion. They are concerned only with the achievement of justice between man and man or between citizen and government. In the long run the national existence depends upon the common conviction that the judicial system may be trusted to secure to all equal and speedy justice according to law. The preservation of that conviction I believe may still be safely committed to the special and natural guardianship of the bar.

—JOHN T. LOUGHRAN

The important point to remember is that both equal law enforcement by the courts and a sense of high responsibility by the lawyers are necessary for justice in our land!

It is true that it would be preferable that an accuser be known at all times, but, under the plan suggested, the unscrupulous lawyer or judge's fear of the unknown would be no greater a hardship than the feeling of helplessness that comes to every lawyer, when he realizes that alone he can accomplish almost nothing.

We must remember that the "little" individual is quickly subjected to disciplinary action. The "bigger" offender's continued course of action in violating ethics of the profession and even statutory law becomes almost a vested interest, that results first in toleration and finally in craven acceptance by the Bar and the community affected. This situation is invulnerable to frontal attack, and must be met by sniping and infiltration.

It is not a case of the end justifying the means, but merely an innovation that would put every lawyer and judge on notice that his actions are subject to spot and unannounced audit.

If you have a thought either way on the subject, get in touch with your own Commissioner and let him have the benefit of your views!

Bondsman Problem

(Continued from page 14)

see what a breeder of corruption and connivance this situation is allowed to support. Another evil that it breeds is to take the criminal practice absolutely away from the attorneys' control. The attorney that is negative enough to accept this business becomes simply an automaton or a Charles McCarthy for the bondsmen. Perhaps a nice fellow, but absolutely devoid of ethics and training in what we used to be able to call the Proud Profession of Law!

I have heard a most prosperous attorney boast that he is glad to hear himself called such and such a Bondsman's "Man."

Every morning you can see a line of lawyers that work with these bondsmen creep like eager vultures into the shabby nests of these controllers of attorneys of the criminal practice.

Yes, there is an ordinance against this evil but who has ever heard of the City Authorities lifting a hand in this more than common nuisance. You can hardly blame them, however, when the decent attorneys lie supinely on their back bound hand and foot by this combination.

"WORK LESS AND LIKE IT!"

By ERNEST WOODWARD II

***EDITOR'S NOTE:** Mr. Woodward has long been a contributor and friend of the JOURNAL. A partner in the Louisville law firm of Woodward, Hobson and Fulton, he is a graduate of Washington & Lee and the University of Louisville. In 1947 he received an L.L.M. from Duke University.*

His discussion here of the help that lawyers may receive from the "life underwriter" may open for many a new field of thought? Not only those in metropolitan areas, but lawyers everywhere who have commercial practice, will appreciate the point made! One field of the underwriter's endeavors, that of pensions and profit-sharing, is of increasing importance, particularly in the realm of labor and taxation, and corporate law generally.

To make more money with less work is a dream not exclusively of lawyers. Nearly all trades and professions, however, do lend their skills to making the dream a little more real for lawyers.

Attorneys regularly use the many services of the accounting profession. They rely heavily on bankers and trust officers. The investment adviser contributes his bit. Engineers and designers, yes, and electricians and plumbers and automobile mechanics all collaborate to make the lawyer's life easier. And, of course, the medical profession furnishes the technical assistance necessary to the proper preparation and trial of thousands of negligence actions.

Despite their willingness to accept help from all these and many more, many attorneys are not utilizing the good offices of an individual that is not only ready but anxious to be of service. That man is the life underwriter. He is a fertile source of business, as we will see, and is a valuable adjunct in building the lawyer's practice. But this is only half of the job he does.

In these days life underwriting has become almost a profession. The underwriter has acquired knowledge and skill far beyond the ability to figure premiums. He has a relationship with his established customers much like that of a client with his lawyer. This has become necessary because of the increasingly complex problems that he is called upon to solve. And he stands prepared to give [!] this skill and knowledge to attorneys who will accept it. As we shall see, the lawyer who is receptive, will as a result, make more money with less work.

How is this possible?

For example, in one respect life insurance is an investment. A husband has died and the insurer stands ready to pay under the terms of the policy. Often, however, the beneficiary has the right to elect to receive payments in a variety of ways. She may leave the proceeds at a guaranteed rate of interest. She may receive a fixed amount per month for, say, 30 years, and nothing thereafter; or a lesser amount for life, or a lesser amount still for her life and then the life of another. There are numerous other possibilities. Basically, they all come down to the same problem:

how is the sum of money best invested?

It is most difficult to reach an intelligent answer without the advice of a life underwriter. Too often a decision is made without consideration of all the factors. For example, some older policies especially have more favorable options than newer ones of the same company. In other cases, it may be desirable to withdraw the proceeds and leave them with a trust company, in order to get a higher return. On the other hand, income tax factors may be controlling in any given situation. If the widow has a large estate, a life income without refund may seem desirable, since there will not be left in the policy at her death any "property" to be taxable in her estate.

This problem of electing options also arises during life. The insured himself may have an endowment contract about to be fully matured. For example, the insured has paid $4,500 in premiums on a policy now about to mature for $5,000. Upon maturity, if he takes the cash, he reports $500 as income. On the other hand, he may elect to take 10 annual installments of $625 each [these figures are illustrative only, and do not represent any policy or company]. Usually, this is all the insured cares about—his money. But, if that $625 was computed *without* reference to actuarial principles, the insured recovers $4,500 before any part of the payments are subject to income tax. If the $625 was computed actuarially, however, the tax is figured as if the insured had purchased an annuity.

And, under present law [before the Code revision], if the insured waits until after the policy matures, he has the $500 income this year. If he elects the day before maturity, he keeps this out of his income.

Investment aspects arise in many different transactions. A client contemplates an inter vivos trust of life policies, the proceeds being payable to the trustee. A trustee of a pension plan contemplates purchase of life insurance.

In the final analysis, all the problems of investments as regard life insurance come to this: a client has only so many dollars to spend. If a corporation buys a $50,000 policy on a key executive, it is part of a management decision that the premium dollars are better so invested than in another way. And before this decision can be made intelligently, it is necessary to have the technical knowledge about the different types of policies, and modes of payment. Ordinary life on a 55-year-old executive may cost too much—but a 5-year term might be a good investment to cover the period until the new vice-president is well qualified to take over.

Life insurance is intended primarily as protection, with investment secondary. In addition to the traditional protection of a wife and children against the untimely death of the head of the family, life insurance offers other protection.

It protects the business against the loss of important personnel. More and more executives are realizing that the loss of trained men is as bad or worse than the burning of a building.

Often a death requires the disposal of valuable assets to pay debts and especially death taxes. There are all too many examples of a closely held business lost in the necessity of raising cash. Life underwriters are alert to this problem.

Of the business, although one that promises well, may also be a speculative one. It might be planned so that when a wife becomes a widow, she may convert the value of the

husband's interest in the business into life insurance proceeds. In this manner, the widow need not face the uncertainty of the future, while the ones active in the business can still control it and are in better position to judge and protect against the risks.

Even some concerns that realize the necessity of protection against loss of employees by death have not appreciated the fact that *disability* may be just as disastrous. Sometimes, it may be more so. Where the valued employee is totally disabled, the company not only loses his services, but has an obligation [even if only a moral one] to continue to provide for him. This can be a terrific burden in a comparatively short period of time.

The life underwriter can give to the attorney technical help in all these situations and many more. He also often sees, because of his training and experience, that funds will be needed, and suggests life insurance to provide those funds.

Of course, the most obvious need for funds is the already mentioned problem of paying debts and taxes. There may also be a need for money to finance a stock purchase agreement, or a redemption of stock under Sec. 115(g)(3). The corporation may have obligated itself to pay up to $5,000 to the surviving widow under Sec. 22(b)(1)(B). Or there may be needs for cash to meet the obligations arising under any of the types of deferred compensation plans, or a pension or profit-sharing plan.

No wise decision can be made on any of these questions that confront the practicing lawyer daily, without advice of one who knows life underwriting.

At this point the lawyer may be glad for help, but not feel that the life underwriter is actually helping to build his practice. The underwriter, however, because of his ability to solicit business, is constantly stimulating the flow of work to attorneys.

It may be, for example, that the underwriter discovers from a prospect that his will has not been looked at for years. He suggests that the client's lawyer examine it [and will, if permitted, usually make some good suggestions to the lawyer]. Nearly all lawyers have clients whose wills have not been considered since the 1948 Revenue Act may well have made them obsolete. Or, the prospect may have no will, and is urged to have his lawyer prepare one for him.

The underwriter may see the possibility of savings through gifts. He may advise creation of an inter vivos trust. He is quite often the first to appreciate the need for an agreement concerning the ownership of business. Sometimes he results in a contract under Sec. 22(b)(1)(B) being drawn.

He is at least one of the best salesmen for pension and profit-sharing plans that there is [and here again, his technical advice is absolutely essential to the lawyer]. Because of lack of the technical aspects, many lawyers have been left out of this interesting and highly remunerative field.

There are many other ways that could be mentioned. Actually, nearly every contact made by a life underwriter directly or indirectly stimulates the lawyer's business. For example, an elderly gentleman, whom we will call Mr. Smith, asked a life insurance friend to examine one small policy and advise him as to how to elect the options. In a very few minutes the underwriter realized that this one policy was a small item in the total estate, and that the entire plan should be considered.

As a result, the lawyer [and the accountant] for Mr. Smith were called in. The final result was:

Mr. Smith's will was completely rewritten to take advantage of the marital deduction.

His son, aged 45, did the same.

Mr. Smith created an *inter vivos* trust of $50,000 to pay premiums on life insurance on his son. A trust company was named as trustee, of course.

The son did the same for his sons.

Wills were executed by wives of both, leaving their comparatively small estates to the succeeding generations instead of to the spouses.

The net result in tax savings to the Smith family is figured to be in excess of $300,000. The family is also assured that it will not be necessary to lose control of the Smith Co. to pay debts and taxes.

Less than two months after all the papers were signed, the trust company employed the same attorney to defend a will contest case. If this employment was a coincidence, it was certainly a happy one.

A final blessing remains to be briefly mentioned. Experience has shown that life underwriters are meticulous in staying on their proper side of the fence. They feel quite rightly that they will function better if they stay out of the territory covered by the lawyer's exclusive franchise.

For all this, the lawyer should be grateful. He will find also a satisfaction in the professional relationship with the life underwriter: who represents today one of the most intelligent and co-operative groups of specialists that enable the lawyer to get better and quicker results with less work.

Corporate Charity

Community welfare, higher education, social services—yes, even cultural activities historically have been considered areas for the leadership (and the wherewithal) of the enlightened and generous private citizen. But with high income, estate and inheritance taxes, individual donors cannot be expected to provide financial support to the extent that has been possible in the past. Accordingly, we in business, especially corporations, are bid to step into the breach.

Can we do so legally? In the past a legal concept our legal advisors termed *ultra vires* prevailed. It was beyond the power of the board of directors, as expressed in a company's charter, to make gifts for causes or purposes not *directly* connected with the administration of business. However, public opinion and a re-examination of this legalistic approach are breaking down this barrier to our giving. Now more than half the states have enabling laws for charitable contributions by corporations. Also, the provisions of federal income tax laws allow specified tax exemptions to corporations for philanthropic gifts.—*Richard K. Mellon*, chairman, Mellon National Bank and Trust Company, Pittsburgh, Pa.

"Many people's tombstones should read: 'Died at 30. Buried at 60.'"—*Nicholas Murray Butler.*

I hope the peace will be lasting and that mankind will at length, as they call themselves reasonable creatures, have reason and sense enough to settle their differences without cutting throats; for in my opinion there never was a good war or a bad peace.—*Benjamin Franklin.*

LIFE INSURANCE under the new REVENUE CODE!

By IRVING V. BRUNSTROM

***EDITOR'S NOTE:** Through the thoughtfullness of Mr. Donald Q. Taylor of Louisville we were able to secure this article by Mr. Brunstrom on the life insurance, endowment, and annuity features of the 1954 Internal Revenue Code.*

Mr. Brunstrom of Chicago, is the Assistant General Counsel of the American Life Convention. He is a graduate of Colgate University and obtained his legal training at Northwestern University. This article is based on a lecture delivered at the Section of Insurance Law at the last ABA Convention. It might contain some practical application of Mr. Woodward's suggestion to contact the life underwriter and to WORK LESS AND LIKE IT, appearing in this issue.

On August 16, 1954, the President affixed his signature to H. R. 8300, 83d Congress, 2nd Session, which thereupon became Public Law 59 of this Congress. This bill, containing the Internal Revenue Code of 1954,[1] has been characterized as the largest single piece of legislation ever enacted in the United States. It represented the end product of two years of intensive effort by the Treasury Department and Congress, supplemented by thousands of suggestions from interested groups and individuals. The new Code is "the first comprehensive revision of the internal revenue laws since before the turn of the century and the enactment of the income tax."[2] In addition to rearranging the provisions to place them in more logical sequence, obsolete material was deleted, and an attempt was made to express the internal revenue laws in a more understandable manner. The many substantive changes in the law were designed to remove inequities, end harassment of the taxpayer, and reduce tax barriers to future expansion of production and employment.[3]

Much has already been written about the 875 pages of fine print in the House bill, the 577 pages of the House Ways and Means Committee Report, as well as the 431 pages of Senate Finance Committee amendments and the accompanying 628 page Committee Report, all capped by the report of the Conference Committee, which was a mere 86 pages long.

Newspaper publicity, in general, indicated that the bill was confined to relief from taxation of wealthy individuals receiving corporate dividends, and refusal to grant increased personal exemptions benefiting small taxpayers, but anyone who has followed the legislation at all realizes the breadth and depth of the changes which have been made in an effort to make the tax laws accord more closely with the realities of present-day life in the fields of accounting, depreciation, partnerships, corporate reorganizations, and many other areas.

In the present paper, however, we shall confine our survey quite strictly to those provisions of the new Code which affect life insurance, endowment contracts, and annuities.[4] Even in this restricted portion of the whole field

of taxation it is possible to mention only some features of the new law, if any reasonable point of termination is to be observed. Years of study, discussion, negotiation, and litigation will be necessary, it is to be assumed, before the multitudinous questions of interpretation presented by the new material will have been raised and considered, even in the limited area covered in this paper.

INCOME TAX

Life Insurance Proceeds

The section of the new Code dealing with the taxation of life insurance proceeds[5] continues the general rule contained in prior law[6] that gross income does not include amounts received, in a single sum or otherwise, under a life insurance contract, if such amounts are paid by reason of the death of the insured. However, several modifications have been made which should be noted. A fundamental departure from previous law was made in the treatment of death proceeds held by insurance companies under installment settlements. The new law provides[7] that the interest element of installment payments of death proceeds is taxable, except that the surviving spouse of an insured will be allowed an annual exclusion with respect to such interest of $1,000. The way this exclusion will be determined is to prorate the lump sum value of the death proceeds over the period during which payments are to be made, with the excess over such prorated amounts being taxable, unless they are paid to the insured's spouse, in which case $1,000 per year is tax-free. This provision is applicable only to amounts received because of deaths occurring after the date of enactment of the new Code, with previous law continuing in effect as to amounts received by reason of death occurring on or before that date.[8]

The House bill[9] provided that the proceeds of life insurance contracts which were includable in gross income under Sec. 402(a)(4) (relating to taxability of beneficiary of employees' trust) should not be excluded entirely, but only to the extent they would be excludable under Sec. 101(b), relating to employees' death benefits.[10] The result of this provision, and the cross-reference to Sec. 402(a)(4), was to change the prior law, as interpreted in P. S. No. 58 Revised[11] and I. T. 3993,[12] which taxed to the employee the cost of the term insurance element of individual or group permanent life insurance policies purchased by a qualified employee's trust, and, upon the death of the employee before maturity of the contract, taxed to the beneficiary the portion of the proceeds attributable to the reserve under the contract, with the excess over the reserve being excluded. The result of the new provision would have been to exempt from tax the cost of the term insurance element, but to subject to income tax the entire proceeds of the life insurance when received by the beneficiary.

Representations were made to the Senate Finance Committee urging the retention of the P. S. No. 58 Revised-I. T. 3993 approach, with the result that the last sentence of Sec. 101(a) of the House bill was stricken by the Senate Finance Committee, presumably leaving in effect the previous interpretation.

During the drafting and amendment of the new Code as it made its way through Congress, one important change took place. It is common knowledg

that, as interpreted by the courts, the 1939 Code[13] provided that where a life insurance contract (or any interest therein) was transferred for a valuable consideration, the proceeds payable by reason of the insured's death were tax-free only to the extent of the actual value of the consideration paid, plus the premiums and other amounts subsequently paid by the transferee. This provision worked a hardship in many cases, particularly in the field of business insurance. It was noted at once, therefore, that the House version of H. R. 8300 did not contain this provision, and commentators on the House bill pointed out that it would make no difference how many times a policy had been transferred, whether to the insured or anyone else; the proceeds would be as free from income tax at death as any non-transferred policy.

The Senate Finance Committee, however, apparently agreed with the line of reasoning which underlay the prior law, which was to the effect that the complete exemption from income tax of death proceeds was given because it was considered socially desirable under existing public policy. But a life insurance policy transferred for a valuable consideration, because of its speculative and mercantile character, does not fall within that public policy, being regarded rather as a mere investment[14] The Senate Committee therefore restored the prior law[15] to the bill, but it did provide that the transfer for a valuable consideration rule shall not apply if the transfer is made to the insured, a partner of the insured, a partnership including the insured, or a corporation of which the insured was a shareholder or officer, and this amendment was carried over into the law.

Annuities

The method of imposing income tax on annuities has been altered fundamentally in the 1954 Code. It will be recalled that until the 1934 Revenue Act annuity payments were not subject to income tax until the annuitant had received payments aggregating the amount paid for the annuity, after which all amounts received by the annuitant were taxable. The 1934 and later Revenue Acts[16] substituted for this concept an entirely new one, that each annuity payment consisted in part of income and in part of a return of principal, and arbitrarily fixed 3% of the cost of the annuity as the then approximate rate of return in the average annuity.

At the inception of this method of annuity taxation the possible inequities inherent in it were pointed out,[17] but even in a situation which clearly demonstrated that the 3% rule could result in a capital levy the tax was upheld by the Board of Tax Appeals.[18] For the past several years attempts have been made to find some other formula which would satisfy the desire of the Treasury Department to tax currently that portion of each annuity payment which represents a yield on the investment, and which, at the same time, would be equitable to the annuitant, at least roughly and on the average, considering all of the annuitants in the country as a group. Many ideas were examined and rejected. The approach which has been adopted in the new Code was suggested to Congress by the life insurance business in 1947 and was incorporated in the Revenue Revision Act of 1948,[19] which passed the House but died in the Senate Finance Committee when the Congress adjourned.

The Ways and Means Committee recognized the shortcomings of the 3% rule[20] and decided to substitute for it the philosophy of annuity taxation

in effect in Canada. Under the new plan, the average return-of-principal portion of each annuity payment is determined by dividing the purchase price of the annuity by the purchaser's life expectancy at the time annuity payments start. This portion is excluded from gross income during the annuitant's lifetime. The balance of each annuity payment is considered to represent income and is fully taxable. It is apparent that this method will only by chance impose a tax which does justice in the individual case, but it does meet the wishes of the Treasury for current revenue, and in the aggregate the taxes exacted from all annuitants should approximate the taxes due on the actual income received by them. Also, this method does avoid the situation in which an annuitant is forced to make "a sizable downward adjustment in his living standard because, when his exclusion [under the 3% rule] is used up, the annuity income becomes fully taxable."[21] In place of this, the new rule spreads the tax-free portion of the annuity income evenly over the annuitant's lifetime. The exclusion remains the same regardless of the length of time the annuitant lives, so that the insurance company which issued the annuity can give the annuitant a statement indicating that so long as he receives the annuity a certain amount of the annuity income will be excluded from the annuitant's taxable income each year.

This method, contained in Sec. 72 of the 1954 Code, also makes a change from previous practice, in that amounts for a period certain are considered annuities. It will be recalled that in 1949[22] the Treasury reconsidered the previous rulings which had held periodical installments for a fixed term of years to be annuities, and ruled instead that such periodical installments for a fixed period of time under endowment contracts, so-called annuity contracts, or supplemental agreements for the payment of surrender or maturity values of life insurance contracts payable otherwise than upon the insured's death were not annuities, because the amounts so received were not based upon a computation with reference to life expectancy and mortality tables. Amounts so paid were therefore not subject to the 3% rule, but were excludable from gross income until the aggregate premiums or consideration paid for the contract had been recovered, after which the payments were taxable in full.[23]

The new rule is enunciated in Sec. 72(a) of the 1954 Code, which provides that, except as otherwise provided, "gross income includes any amount received as an annuity (whether for a period certain or during one or more lives) under an annuity, endowment, or life insurance contract."

The new provisions on annuities contain rather detailed instructions and definitions regulating the computation of taxes on annuity payments. Some of these definitions are made necessary by the new method of taxing annuities, but many are of a type formerly contained in the regulations, rulings, or in court decisions. For example, the term "investment in the contract," the amount used to compute the tax-free exclusion referred to above, is defined[24] as the aggregate amount of premiums or other consideration paid for the contract, minus the aggregate amount received under the contract before that date, to the extent that such amount was excludable from gross income either under the new law or prior income tax laws.

In the case of refund annuities, any refund paid to a beneficiary at the death of an annuitant is to be exempt from tax, but a provision has been inserted which will prevent a double exclusion. This is done by subtracting from the "investment in the contract" the value of the refund anticipated,

computed in accordance with the annuitant's life expectancy. It might be pointed out that the term "refund of the consideration paid" includes amounts payable after the death of an annuitant because of a provision in the contract for a life annuity with a minimum period of payments certain. Also, where part of the consideration for the contract was contributed by an employer, the term "refund of the consideration paid" does not include that part of any payment to a beneficiary which is not attributable to the consideration paid by the employee. In this connection, the Senate Committee Report says:[25] "Assume, for example, that the employee is deemed to have contributed under paragraph (1) (a) and subsection (f) $10,000, and the employer had contributed $10,000 for a contract providing a maximum refund of $20,000 with a value of the refund feature of $5,000. Since the maximum refund that would be excluded from income by the estate or beneficiary of employee is $10,000 only half of the value of the refund feature ($2,500) should be subtracted from his investment in the contract ($10,000 less $2,500, or $7,500). If, in the above case, the contract did not provide a $20,000 refund but instead provided a refund of the employee contribution plus the interest accumulations thereon up to retirement date, the refund adjustment would still be calculated only on a prospective refund of $10,000."

Special treatment is given lump sum payments under annuity, endowment or life insurance contracts, when the taxability of such payments is not determined by other sections of the law. It is believed that this provision will be applicable principally to the proceeds of matured endowment contracts paid in a lump sum. If this occurs, the tax on the lump sum payment may be determined as though one-third of the payment had been received in the taxable year when received, and one-third in each of the two preceding taxable years.[26] In the case of endowments this taxable portion will be the gain at maturity. This favorable change is not applicable to qualified pension or profit-sharing plan annuities, as such employee annuities are allowed only the capital gain treatment on lump sum distributions.[27]

A special rule is provided for employees' annuities where the employee's contribution has been relatively small. Where an employer has contributed part of the consideration for an annuity, endowment or life insurance contract, and the consideration contributed by the employee is equal to or less than the aggregate amount receivable by the employee as an annuity during the first three years of payments, all amounts received as an annuity under the contract are to be excluded from gross income until the consideration paid by the employee has been recovered tax-free, after which the payments are taxable in full.

The Code section on annuities also contains material dealing with the taxation of amounts received under annuity, endowment, or life insurance contracts, if such amounts are not received as annuities. These "non-annuity" payments are defined as (1) amounts received, in a single sum or otherwise, under a contract in full discharge of the obligation under the contract which are in the nature of refunds of the consideration paid for the contract, or (2) any amount received under a contract on its surrender, redemption, or maturity.[28] In general, such amounts are includable in gross income if they are paid after the annuity starting date. The House Committee Report[29]

explains that the basis for this rule is that "the exclusion ratio has already been determined and applied to amounts paid or to be paid as an annuity and such additional sums (as, for example, dividends) were not anticipatable in determining the expected return under the contract for the purpose of determining the exclusion ratio."

However, if such amounts not paid as an annuity are paid before the annuity starting date, then they are taxable only to the extent they exceed the consideration paid, when added to amounts previously received under the contract which were not taxed at the time they were received.

The annuity section also contains a provision[30] which should remove one source of irritation, arising out of situations where, on the maturity of an endowment contract, no election is made before maturity to take the proceeds as an annuity. Under these circumstances, under prior law, there was considered to be constructive receipt of the gain at maturity, which became taxable in a lump sum in the year of maturity. Many instances of this type occurred through mere oversight, or absence or illness of the endowment contract holder, who was thus penalized by a provision of the tax law about which, in all likelihood, he had never heard. The new Code provides that no income is to be recognized on maturity of a contract where the option to receive payment as an annuity is elected within 60 days after the date when the lump sum is payable, thus eliminating the application of the doctrine of constructive receipt in this type of case.

The annuity section also contains other technical provisions dealing with the computation of employees' contributions, and the treatment of joint and survivor annuities where the first annuitant died in 1951, 1952, or 1953, as well as the method of taxing payments in discharge of alimony, but these will not be discussed in this paper because of their relatively minor importance.

The section does retain the previous rule that if amounts are held under an agreement to pay interest, the interest payments are fully taxable.

Amounts Borrowed To Buy Annuities

The 1939 Code provided[31] that no deduction from gross income would be permitted for interest on money borrowed to purchase or carry a single premium life insurance or endowment contract, and specified that if substantially all the premiums on a life insurance or endowment contract were paid within four years from the date the contract was purchased, such contract would be considered a single premium contract. The House Ways and Means Committee added[32] to this prohibition interest on money borrowed to purchase single-premium annuity contracts, stating in its Report[33] that it had come to the Committee's attention that a few insurance companies were selling annuities for a nominal cash payment with a loan to cover the balance of the single-premium cost of the annuity. Interest on the loan would then be taken as a deduction by the purchaser with a resulting tax saving that reduced the real interest cost below the increment in value produced by the annuity.

A second change in this section was made, to treat as single-premium contracts those where premium deposits are made with an insurer for payment of a substantial number of future premiums. This was done because

of instances in which a purchaser borrowed an amount approximating the single-premium cost of the policy but, instead of purchasing the policy outright, deposited the borrowed funds with the insurer to pay future premiums on the policy.

Both of these changes are effective only as to transactions after March 1, 1954, to avoid penalizing participants to agreements which were consistent with the revenue laws when they were entered into.

Exchanges Of Insurance Policies

The 1939 Code provisions[34] pertaining to the time when items of income should be included in gross income have been carried over into the 1954 Code without substantial change.[35] It is to be conjectured that the regulations interpreting the section will be similar to those in Reg. 118, Sec. 39.42-2, which stated that an amount is deemed to have been paid when it is credited or set apart to the taxpayer without any substantial limitation or restriction as to the time or manner of payment or condition upon which payment is to be made, and which is made available to him so that it may be drawn upon at any time, and its receipt brought within his own control and disposition. This is an exception to the usual rule that where the cash basis of reporting income is used there must be actual receipt of income before tax liability is incurred.

In the field of life insurance and endowments there are several situations in which the Internal Revenue Service has found constructive receipt of income, even though there is sound ground for the argument that the transaction did not result in the crediting or setting apart to the taxpayer of income "without any substantial limitation or restriction." For example, where a single premium ten-year endowment was surrendered at maturity, under one of its options, for a paid-up life policy and a cash withdrawal, the Internal Revenue Service ruled[36] that the taxpayer realized taxable income to the extent that the cash received plus the value of the paid-up life policy exceeded the net cost of the original policy. In this instance the taxpayer would have had to give up valuable rights to obtain actual possession of the amount said to be taxable income, and therefore, even under the Treasury's own regulations, there should be no constructive receipt.

A new section,[37] which had no counterpart in the 1939 Code, provides that no gain or loss shall be recognized in three types of exchanges:

(1) the exchange of life insurance for another contract of life insurance or for an endowment or annuity contract;
(2) the exchange of an endowment contract for another endowment contract which provides for regular payments beginning at a date not later than the date payments would have begun under the contract exchanged, or for an annuity contract; or
(3) the exchange of an annuity contract for an annuity contract.

The House Ways and Means Committee Report[38] states that "the exchange of an endowment for a life insurance policy, or of an annuity for a life insurance or endowment policy, will continue, as under existing law, to be considered a taxable exchange." In the three types of nontaxable exchanges listed, the Report says,[39] "the contract received by the taxpayer will take the basis of the contract exchanged for it, with adjustments for other

payments accompanying the transfer. Thus, if the exchange concerns contracts whose proceeds are taxable, any gain on the original contract, which is not recognized at the time of the exchange, will be taxed when the proceeds of the second contract are realized. However, when an endowment contract is exchanged for a life insurance contract, gain will continue to be recognized at the time of the exchange. This is to prevent avoidance of the tax due on the maturity of endowment contracts by conversion to life insurance contracts whose proceeds, payable at death, are exempt."

The suggestion was made to the Senate Finance Committee that clarifying language should be added to its report making it clear that the exercise of a contract right to convert an endowment, annuity or life insurance contract to any other type of contract is a continuation of the original contract and therefore is not an exchange of one contract for another. It was believed that this would obviate the possibility that the exercise of an option under an endowment policy to receive a paid-up life insurance policy and a lump sum of money would be construed to be an "exchange." This, unfortunately, was not done.

Pension Plans

The bill as introduced in the House of Representatives by the Ways and Means Committee completely rewrote the pension plan sections of the law. One major objective was to so write the new law that it would not be necessary for employers to secure a ruling from the Internal Revenue Service that their particular plans qualified as exempt under the law. To this end the Committee bill simplified "the pertinent provisions" and provided "more precise rules to minimize the ambiguities and inconsistencies under present law."[40] However, as soon as the text of the House bill became available a storm of protest arose from persons active in the field of pension plans. It was found that the rules laid down in the bill would have prevented the establishment of large numbers of plans which should have been granted approval. At the same time, the new rules would have made it possible to qualify plans which were discriminatory in favor of officers, shareholders, and highly compensated employees.

It would serve no useful purpose to detail the changes which would have been made by the House bill, as the Senate Finance Committee came to the conclusion that further study should be given this portion of the bill, and therefore deleted nearly all of the new material and reinstated the previous law, in effect. One change of importance to the life insurance business was made in the law as finally enacted, this being an extension of capital gains treatment to lump sum distributions made within one year by a non-trusteed annuity plan, on the same basis as that accorded to trusteed pension plans. This treatment had previously been denied by ruling.[41]

This paper will not enter further into the details of the proposals which were made by the House bill, many of which were desirable, and several of which would have been highly undesirable. It is possible that the pension plan provisions will be changed in the future, after more study and consideration has been given to the subject.

Death Benefits

The previous law contained a provision[42] for the exclusion from taxable

income of amounts received under a contract of an employer providing for the payment of such amounts to the beneficiaries of an employee, paid by reason of the death of the employee, with a limitation that the aggregate of the amounts excludable by all the beneficiaries of the employee under all such contracts of any one employer could not exceed $5,000.

The new Code[43] retains this concept, but important changes have been made in it. The first alteration is that the requirement under the 1939 Code that the benefits must be paid under a contract has been eliminated. A second change is that amounts to which the employee had a nonforfeitable right before death are not entitled to the exclusion. However, an important exception is made to this proviso, in that total distributions payable to a distributee by an exempt pension or profit-sharing trust within one taxable year of the distributee by reason of the employee's death are entitled to the exclusion, as are total distributions under a qualified, non-trusteed annuity plan.

A third element in this provision is the limitation that the aggregate amount which may be excluded with respect to the death of any employee may not exceed $5,000. This serves to eliminate the possibility that the beneficiaries of a decedent who might have had more than one employer could receive up to $5,000 from each employer.

The $5,000 exclusion is not applicable to amounts received by a surviving annuitant under a joint and survivor annuity contract after the first annuity payment to the employee has been received, or would have been received if the employee had lived.

In applying the $5,000 exclusion to employee annuities, the exclusion is to be computed by reference to the value of the annuity on the day the employee died. The excludable amount is to be treated as additional consideration paid by the employee.

Retirement Income

A new idea has been introduced into the tax law by provisions[44] which grant an income tax credit for so-called "retirement income." If an individual has received earned income of more than $600 in each of any 10 calendar years before the calendar year in question, and the individual is 65 years old, then he will be allowed a tax credit of the tax on $1,200 computed at the rate for the lowest tax bracket (now 20%), if the $1,200 is income from pensions and annuities, interest, rents, or dividends. For individuals between 65 and 75, the $1,200 will be reduced by any earned income the individual receives during the year which exceeds $900. If he is over 75, he may earn as much as he wishes without any deduction from the $1,200 allowable.

There are also limitations that the $1,200 will be reduced by any pension or annuity paid under Title II of the Social Security Act, under the Railroad Retirement Acts of 1935 or 1937, or which are otherwise excluded from gross income. No deduction from the $1,200 will be made by reason of amounts excluded from gross income under the Code sections relating to annuities,[45] life insurance proceeds,[46] compensation for injuries or sickness,[47] amounts received under accident and health plans,[48] or the sections relating to taxability of beneficiaries of employees' trusts,[49] or the taxation of employee annuities.[50]

There is therefore a new element to be considered in any retirement plan, one which will be helpful in varying degrees depending upon the source of

income of the retired individual. In many cases, of course, because of Social Security payments or earned income, no benefit at all can be derived by a particular person, but this new tax credit is one which should be taken into account in all cases of planning for retirement.[51]

INCOME IN RESPECT OF DECEDENTS

While not within a strict interpretation of the title of this paper, a section of the 1939 Code which has been of interest to lawyers as well as to life insurance agents was Sec. 126, which dealt with income in respect of decedents. It will be recalled that in the *Enright*[52] case the United States Supreme Court decided that the interest of a deceased law partner in uncollected fees for unfinished work was accruable and subject to tax in the final income tax return of the decedent. To remedy the harsh effect of this decision, the 1942 Revenue Act included Sec. 126 as a relief measure, but unfortunately, Sec. 126(a)(2) was subject to the possible interpretation that if a life insurance agent (or anyone else in similar circumstances) bequeathed his renewal commissions outright to his wife, upon the wife's death the fair market value of the commissions still payable would be subject to income tax as ordinary income in the wife's final income tax return. The same result might occur if the wife made a gift of the renewal commissions during her lifetime. This possible effect of Sec. 126(a)(2) on life insurance agents' renewal commissions was ably discussed by Mr. Henry Blumberg in an article published in 1950.[53]

In the new law Sec. 691(a), corresponding to the old Sec. 126(a), has amended the old provisions to overcome the hardship which would be caused by the pyramiding of income in a decedent's final return not only in the case of the original decedent (life insurance agent), but also in cases involving successive decedents. The intent of the amended section is to consider the renewal commissions an item of gross income in respect of the deceased widow of the insurance agent and provide that the recipient after her death had acquired the amount in the transaction in which the right to receive the income was originally derived. In other words, the person taking after the death of the agent's widow will pay income tax on the commissions only as received, instead of having their fair market value taxed as a lump sum in the widow's last return, with the next taker paying no income tax on the commissions as received.[54]

ESTATE TAX

Premium Payment Test

The Federal estate tax on life insurance proceeds has been subjected to criticism for many years, especially since the amendment of the 1939 Code by Sec. 404 of the Revenue Act of 1942, which said, in effect, that such proceeds would be taxed as part of the decedent's estate if the decedent possessed at his death any of the incidents of ownership *or* paid premiums for the insurance. In other words, the proceeds would be taxed if there was *either* retention of an incident of ownership *or* payment of premiums. This made life insurance on which the insured had paid premiums "the one and the only form of property which cannot (for estate tax purposes) be given away by the insured while he lives," as one commentator put it.[55] The 1954 Code[56]

continues to tax death proceeds receivable by the decedent's executor under policies on the decedent's life, and also proceeds receivable by all other beneficiaries if the decedent possessed at his death any of the incidents of ownership in the policies. The premium payment test, however, has been eliminated.

The term "incidents of ownership" is defined as including a reversionary interest if the value of such reversionary interest exceeds 5% of the value of the policy immediately before the death of the decedent, as in the previous law.[57] However, the new Code provides that the reversionary interest may arise by the express terms of the policy or other instrument, or by operation of law, whereas the 1939 Code excluded such interests if they arose by operation of law.

The deletion of the premium payment test from the estate tax law is a change which has been sought for several years, to remove the serious discrimination against life insurance which originally arose, not out of any enactment of Congress, but from a pronouncement of the Treasury amending the estate tax regulations in 1941.[58]

Annuities

The new Code[59] provides for the inclusion in a decedent's gross estate, for estate tax purposes, of an annuity or other payment received by any beneficiary by reason of surviving the decedent, if, under the contract or agreement, an annuity or other payment was payable to the decedent, or the decedent possessed the right to receive such annuity or payment, either alone or in conjunction with another, for the decedent's life or for any period not ascertainable without reference to his death or for any period which does not in fact end before the decedent's death.

This section continues by providing that only such part of the value of the annuity as had been contributed by the decedent should be included in his estate, and has the further provision that employer contributions to the purchase price of the annuity shall be considered to be contributed by the decedent if the contribution was made by reason of his employment.

A very important exception is then made, that, notwithstanding these provisions, the value of an annuity receivable by any beneficiary, other than the executor, shall be excluded from the decedent's gross estate, if the payments are made under a qualified pension, stock bonus, or profit-sharing plan, or under a qualified retirement annuity plan, so far as the annuity or other payment is provided by the employer's contributions to the plan. In other words, in the case of qualified pension plans, contributions, or payments made by the decedent's employer or former employer shall not be considered to be contributed by the decedent, and this is true as to all decedents dying after December 31, 1953.

The provision just mentioned was not found in the 1939 Code, and the Internal Revenue Bureau had ruled[60] that where an employee had the right to designate the beneficiary of a death benefit under a profit-sharing and retirement plan, the employee, at the time of his death was in possession of such rights as constituted property within the meaning of Sec. 811(a) of the 1939 Code, provided that prior to the employee's death the employer had not withdrawn the right of the employee to designate a beneficiary, and had not eliminated all death benefits. The Bureau therefore modified its earlier

ruling, of 1937,[61] and held that the amount payable to the designated beneficiary was includable in the deceased employee's gross estate.

Balanced against this favorable change is an omission from the new Code which was found in previous law. The 1939 Code,[62] under a 1951 amendment, provided that if property was acquired by bequest, devise, or inheritance, the basis for income tax purposes would be the fair market value of the property at the time of such acquisition, and specifically stated that the survivor's interest in a joint and survivor annuity should be considered to be property "acquired by bequest, devise, or inheritance" from the decedent if the decedent died after December 31, 1950, and if the value of any part of such interest was required to be included in the decedent's gross estate for estate tax purposes. This approach was then carried over into the section defining gross income,[63] which provided that the basis for applying the 3% rule should be the value of the annuity to the survivor at the time of the decedent's death as determined under the rule just stated. Also, the amount of consideration that might be recovered tax-free by the survivor-annuitant was to be this new amount.[64] Under the section of the new Code[65] corresponding to Sec. 113(a)(5) in the 1939 Code, this treatment is specifically denied.

GIFT TAX

As in the previous law[66] the new Code[67] provides that the first $3,000 per year per donee shall be excluded in computing the gift tax payable by the donor, but this exclusion is not applicable to gifts of future interests, as was the case previously. However, the new law[68] contains a provision relating to transfers for the benefit of minors, which states that no part of a gift to a minor shall be considered a gift of a future interest if the property and the income therefrom will be expended by, or for the benefit of, the donee before he attains 21 years, and will, to the extent not so expended, pass to the donee when he attains the age of 21 years, and, if the donee dies before he is 21, be payable to the donee's estate or as he may appoint under a general power of appointment.

As the bill was introduced in the House of Representatives, it provided that the appointment had to be made by will. The Senate Finance Committee adopted a suggestion made to them, that, so far as life insurance was concerned, appointments were not made by will, and that the section should therefore be changed to permit appointments in the way customary in life insurance policies. The Finance Committee thereafter amended the section to delete the requirement that the appointment must be made by will.[69]

CONCLUSION

At this early date it is presumptuous to attempt to appraise the impact of the new Code on life insurance policyholders and endowment and annuity contract holders. The tax imposed upon the interest element of installment payments of death proceeds is definitely on the minus side. The wall has been breached and downward revision of the spouse's exemption will undoubtedly be attempted. If this occurs, the growing practice of making installment settlements, highly desirable from the social aspect of the matter, may be slowed.

Balanced against this loss are several gains: the new and more realistic annuity tax rule, the three-year spreading provision for lump-sum payments of endowments, and the avoidance of constructive receipt if an installment option is selected within 60 days of the maturity of the endowment contract. Definitely on the plus side is the elimination of the premium payment test. Still undetermined is the effect of the deletion of the pension plan provisions proposed by the Ways and Means Committee. The final result of further consideration of pension plan provisions may be helpful or otherwise. In a field so technical and, perhaps, controversial, it may be difficult to reach acceptable compromises.

One thing is certain. The new Internal Revenue Code was long overdue. Without question there are flaws both in general concepts and draftmanship, but the big first step has been taken. The Code represents a truly stupendous amount of work, estimated at 300,000 man-hours. Much duplication and overlapping has been eliminated, and the Code in general has been modernized. Regardless of criticisms, or disappointment on specific points, the new law represents a monumental achievement and should be recognized as such.

FOOTNOTES

A. At the time this paper was prepared the President had not yet signed H. R. 8300.

[1] In an effort to differentiate in a few words between the Internal Revenue Code of 1954 and previous law, references in this paper to the "1939 Code" or to "I.R.C. 1939" refer to the Internal Revenue Code of 1939, as amended to the time of the approval of H.R. 8300, 83d Congress, 2d Session. Where necessary for clarity, references have been made to various Revenue Acts. Similarly, "H. Comm. Rep." refers to the report of the House Ways and Means Committee to accompany H.R. 8300, designated House Report No. 1337, 83d Congress, 2d Session. References to "S. Comm. Rep." are to Senate Report No. 1622, 83d Congress, 2d Session, the report of the Senate Finance Committee on H.R. 8300, and references to "Conf. Comm. Rep." are to House Report No. 2543, 83d Congress, 2d Session.

[2] H. Comm. Report, p. 1.

[3] *Ibid.*

[4] The 1954 Code also made changes in the tax treatment of amounts received under accident and health plans, but these are not discussed in the present paper. See Secs. 104, 105 and 106, I.R.C. 1954.

[5] Sec. 101, I.R.C. 1954.

[6] Sec. 22(b)(1), I.R.C. 1939.

[7] Sec. 101(d), I.R.C. 1954.

[8] Sec. 101(f), I.R.C. 1954.

[9] Sec. 101(a).

[10] See discussion of this subject, *infra.*

[11] March 7, 1947.

[12] 1950-1 C.B. 75.

[13] Sec. 22(b)(2)(A), I.R.C. 1939.

[14] See *Alcy S. Hacker*, 36 B.T.A. 659; I.T. 2591, X-2 C.B. 123.

[15] Sec. 101(a)(2), I.R.C. 1954.

[16] 1934, 1936, 1938 Acts, I.R.C. 1939, Sec. 22(b)(2).

[17] Cong. Rec. Vol. 78, p. 5915.

[18] *F. A. Gillespie*, 38 B.T.A. 673.

[19] H.R. 6712, 80th Cong.

[20] H. Comm. Rep., p. 10.

[21] S. Comm. Rep., p. 11.

[22] Reg. 111, Sec. 29.22(b)(2)-2, as amended Feb. 13, 1949, by T.D. 5684, C.B. 1941-1, p. 50.

[22] See summary of this subject, Mertens' "Law of Federal Income Taxation," 1954 Cum. Supp., Sec. 6. 30, p. 282, note 17.

[24] Sec. 72(c)(1), I.R.C. 1954.

[25] S. Comm. Rep., p. 174.

[26] Sec. 72(e)(3), I.R.C. 1954; H. Comm. Rep., p. A24.

[27] Sec. 403(a)(1), I.R.C. 1954; H. Comm. Rep., p. A148; S. Comm. Rep., p. 291.

[28] Sec. 72(e)(2), I.R.C. 1954.

[29] H. Comm. Rep., p. A24.

[30] Sec. 72(h), I.R.C. 1954.

[31] Sec. 24(a)(6), I.R.C. 1939.

[32] Sec. 264, I.R.C. 1954.

[33] H. Comm. Rep., p. 31.

[34] Sec. 42(a), I.R.C. 1939.

[35] Sec. 451(a), I.R.C. 1954.

[36] Rev. Rul. 54-264, I.R.B. No. 30, p. 8, July 26, 1954.

[37] Sec. 1035, I.R.C. 1954.

[38] H. Comm. Rep., p. A271.

[39] H. Comm. Rep., p. 81. See also S. Comm. Rep., p. 428.

[40] H. Comm. Rep., p. 42.

[41] G.C.M. 25358, C.B. 1947-2, p. 90.

[42] Sec. 22(b)(1)(B), I.R.C. 1939, as amended by 1951 Rev. Act, Sec. 302(a),(b).

[43] Sec. 101(b), I.R.C. 1954.

[44] Sec. 37, I.R.C. 1954.

[45] Sec. 72, I.R.C. 1954.

[46] Sec. 101, I.R.C. 1954.

[47] Sec. 104, I.R.C. 1954.

[48] Sec. 105, I.R.C. 1954.

[49] Sec. 402, I.R.C. 1954.

[50] Sec. 403, I.R.C. 1954.

[51] Special provision is made for persons covered by a public retirement system, who may receive the credit if retired before age 65.

[52] *Helvering v. Enright*, (1941) 312 U.S. 636, 61 S. Ct. 777, 85 L. ed. 1093.

[53] "Death Takes No Holiday for the Life Underwriter," The Journal of the American Society of Chartered Life Underwriters, Vol. IV, No. 2, p. 103 et seq.

[54] See H. Comm. Rep., pp. A218-219; S. Comm. Rep., p. 373.

[55] "Life Insurance and the Federal Estate Tax," B. M. Anderson, Proc. Sec. of Ins. Law, A.B.A., 1944-45, p. 358.

[56] Sec. 2042, I.R.C. 1954.

[57] Sec. 404(c), Rev. Act of 1942, as amended by Sec. 503(a), Rev. Act of 1950, and by Sec. 209, Technical Changes Act of 1953, Reg. 105, Sec. 81. 27.

[58] Reg. 80, Art. 25, as last amended by T.D. 5032, 1941-1 C.B. 427.

[59] Sec. 2039, I.R.C. 1954.

[60] G.C.M. 27242, C.B. 1952-1, p. 160.

[61] G.C.M. 17817, C.B. 1937-1, p. 281.

[62] Sec. 113(a)(5), I.R.C. 1939.

[63] Sec. 22(b)(2)(C), I.R.C. 1939, as amended by the 1951 Revenue Act, Sec. 303(a).

[64] Reg. 118, Sec. 39.22(b)(2)-2.

[65] Sec. 1014(a)(9), I.R.C. 1954.

[66] Sec. 1003(b), I.R.C. 1939.

[67] Sec. 2503, I.R.C. 1954.

[68] Sec. 2503(c), I.R.C. 1954.

[69] S. Comm. Rep., p. 479.

John S. Boles, a graduate of the University of Kentucky Law School, class of 1942, has recently been admitted as a partner in the law firm of *Berry, Richards* and *Baker,* Commerce Building, Houston, Texas.

Jackson D. Guerrant, Danville, has resigned his post as an attorney with the V.A., and has opened an office for the general practice at 334 West Main Street.

Jackson C. Smith, formerly of Ft. Thomas, now is stationed at Natick, Mass., where he is a Hearing Examiner in the U.S. Dept. of Health, Education and Welfare, engaged in determining claims under the Social Security Act in the New England states.

Gaylord S. Gilbert, Louisville, Colonel, U.S.A.R., Inspector General, Japan, retired from the Army in August. He will commence the practice of law at his new home in Angola, Indiana.

Thomas James II, Louisville, is the Executive Director of the Wheeling Area Conference of Community Development, Inc., with offices at 624 Hawley Bldg., Wheeling, West Virginia. The group is a citizen organization formed to aid elected officials to develop the resources of the Wheeling area. He was formerly Planning and Zoning Director for Louisville and Jefferson County.

W. C. Marshall, Frankfort, has removed his office to 232 West Main Street. He has practiced for more than 50 years and was a County Attorney for Franklin County early in his career. He was overseas with the Y.M.C.A. in World War I.

Polin & Polin, Springfield, are now located in their new offices in Court Square. The firm is composed of *Joseph O. Polin* and *John A. Polin.*

Samuel W. Adams, Covington, was over 80 years of age at his death late in September. In 1924, he was Speaker of the Kentucky House of Representatives. He was also a former Circuit Judge.

Harold C. Webster, formerly a Kentucky representative for Banks-Baldwin Law Publishing Company, has opened an office for the general practice at Georgetown, Ohio.

J. Paul Keith, Jr., Louisville, by appointment of President Clarke, became a member of the Board of Bar Commissioners. He succeeds the Honorable *Henry L. Brooks,* Louisville, who retired on his appointment by President Eisenhower to the U.S. District Court.

Frank C. Malin, Ashland, by appointment of President Clarke, became a member of the Board of Commissioners. He succeeds the deceased *Joseph D. Harkins, Jr.,* Prestonsburg.

Miller, Howard & Huff, Louisville, is the name of the new partnership composed of *William A. Miller, H. C. Howard* and *H. B. Huff,* with of-

fices for the general practice at 310 West Liberty Street, in Louisville.

Walter C. Cox, Jr., Lexington, has joined the firm of *Fowler & Bell*, with offices in the Citizens Bank Building. He formerly practiced at Lancaster and London after returning from service with the Army in Korea. He was discharged as a Captain in the J.A.G. corps.

Kenton County suffered an unprecedented loss by death during October. Within a few weeks, *R. T. Von Hoene, E. Harding Chamberlain, Harold M. Walker, John L. Cushing,* and *Samuel W. Adams* passed away.

William E. Allender, Bowling Green, formerly Executive Secretary of the Workmen's Compensation Board, is engaged in the general practice there, with offices in the Price Building. He was formerly Acting Revisor for the Kentucky Statutes.

Eugene C. Royse, Maysville, President of the Mason County Bar Association, is the head of one of the most active county associations in the Commonwealth. The Association maintains a Kentucky and Ohio library, has an up-to-date, practical minimum fee schedule, maintains a monthly luncheon-meeting schedule, and makes regular releases to the local newspapers on items of general legal interest. Other officers are *John A. Breslin, Jr.*, and *J. A. Clarkson.*

Shelley T. Richerd, Glasgow, will enter the general practice here in association with his cousins, *Marion Vance* and *J. W. Vance, Jr.*

Gess, Mattingly, Sounier & Atchison, Lexington, is a new partnership for the general practice with offices in the Citizens Bank Building. Partners are *William B. Gess, J. F. Mattingly, S. M. Sounier,* and *John G. Atchison, Jr.*

Joseph L. Banken, Owensboro, was appointed recently as County Attorney pro-tem. He is a graduate of Western Kentucky State College, and was formerly with the Securities Exchange Commission in Washington.

Parker W. Duncan, Bowling Green, moved here on his voluntary retirement from the Kentucky Court of Appeals and will be associated in the general practice with *Paul R. Huddleston* under the firm name of *Duncan & Huddleston.* Associated with the firm will be *William E. Allender.*

James F. Hoge, Jr., Lexington, now Special Attorney with the office of the Regional Counsel, U.S. Internal Revenue Service, Dallas, Texas, has been elected Secretary of the Dallas Chapter of the Federal Bar Association. The Association is a national organization composed of lawyers holding positions with the federal government.

Jay W. Harlan, Danville, died here at the age of 67. A graduate of Centre College, he was a nephew of the late Justice John M. Harlan of the U. S. Supreme Court. He was formerly general counsel for the Tennessee Gas Transmission Company, and was interested in sugar plantations in Southern Texas.

Paul J. Stapleton, Fort Thomas, was appointed by Governor Wetherby to the newly-created second judgeship of the Campbell Circuit Court, sitting at Newport. He was formerly associated with the Cincinnati law firm of *Geohagen, Levy & Daly.*

Robert Hutchison, Jr., Columbia, has returned here from Washington, where he had been connected with the office of U. S. Senator *John Sherman Cooper*. He will be associated with *Ralph Hurt*, in the general practice.

The Fulton County Bar Association has appointed a Special Committee to investigate the propriety of an attorney delivering copies of a suit to local newspapers for the purpose of self-advertisement.

Ruben G. Hicks, Monticello, has opened an office for the general practice in the Kennedy Building. He formerly practiced at Whitley City.

Marcus C. Redwine, Winchester, was re-elected as a Kentucky Director for the American Judicature Society while the *Honorable Porter Sims*, Frankfort, became the second Kentucky Director for the Society. General offices of the A.J.S. have been moved from the University of Michigan at Ann Arbor to the American Bar Center at Chicago.

E. Wert Boltz, Newport, has announced the removal of his office to 503 Finance Building, in Newport.

Tilford & Dobbins, Louisville, a partnership composed of *Henry J. Tilford* and *C. W. Dobbins*, have moved their offices to Suite 501-02-03 at 310 West Liberty Street, in Louisville. *Woolsey M. Caye* is associated with the firm.

Henry J. Wilson was elected President of the Graves County Bar Association on September 16. The Mayfield attorney will hold the position for the coming year.

Walter C. Cox, Jr., has joined the firm of *Fowler, Bell & Combs*, of Lexington. He was formerly a member of the Judge Advocate General Corps., and served in Korea.

C. C. Duncan was elected President of the newly-formed District Bar Association, which will comprise Russell, Clinton, and Wayne counties, at a meeting held in September.

Pal G. Howard recently joined the firm of *Lovett and Lovett*, of Benton. He was formerly associated with the firm of *Ely and Howard*, also of that city.

Charles E. Felix was introduced before the Daviess Circuit Court recently. He is a native of Owensboro, and was graduated from Vanderbilt University in 1951.

Parker Duncan, formerly Judge of the Kentucky Court of Appeals and now in the general practice in Bowl-

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ing Green, advocated a constitutional amendment setting up an intermediate court in Kentucky, when he addressed a meeting of the Bowling Green Rotary Club, in September.

The late *Joseph L. Hughett*, who died in September after a lingering illness, was one of the two men in the United States whose law firms were made up of husband, wife, and daughter.

P. Joe Clarke was elected President of the Danville and Boyle County Bar Association in September. He succeeds *James F. Clay*.

George B. Boston, formerly of Louisville, became an associate member of the law firm of *Rodes K. Myers*, of Bowling Green. He was graduated from the Harvard Law School in 1951.

C. B. Cox recently opened a new office for general practice in Benton, Ky.

A September resolution of the First District Bar Association offered to *M. C. Anderson*, of Wickliffe, aid in finding the person who planted a bomb in his garage last May. The attorney was seriously injured by the explosion.

Virginia Roberson, a 1954 graduate of the University of Kentucky College of Law, was admitted to the bar on September 25, in the Fayette Circuit Court at Lexington.

Circuit Judge *William Dixon* opened court in Manchester on September 6, in the 41st District, which was set up by the 1954 General Assembly. Commonwealth attorney for the new 41st District is *Garfield Drinnon*, formerly of Bell County.

James A. Dressman, Jr., State Representative from Covington, and *William R. Dunn*, of Lookout Heights, have opened offices at 302 Greenup Street, in Covington.

Robert Dowell recently opened an office in Edmonton. He will be associated with *Brents Dickinson*.

Charles S. Landrum was appointed to the position of general attorney of the L.&N. Railroad Co. in Kentucky. He was formerly district attorney with offices in Lexington.

William V. Cornett opened an office for the general practice in Elizabethtown during September. He spent twelve years in the Army, being discharged this year with the rank of captain.

James Sandidge, newly admitted to the bar, has joined his father in the general practice in Owensboro. The firm will be known as *Sandidge and Sandidge*.

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Deaths

Joseph Lynn Hughett, Louisville, September 28, 1954, at Louisville, Ky.

E. Harding Chamberlain, Sr., Covington, October 4, 1954, at Cincinnati, Ohio.

J. Walter Hardesty, Lebanon, September 14, 1954, at Lebanon, Ky.

Anthony Burnam Combs, Prestonsburg, September 14, 1954, at Lexington, Ky.

Benjamin B. Melvin, Jeffersontown, October 8, 1954, at Jeffersontown, Ky.

Harold M. Walker, Covington, October 7, 1954, at Covington, Ky.

Samuel W. Adams, Covington, September 19, 1954, at Covington, Ky.

R. W. Lisanby, Princeton, August 21, 1954, at Lawrenceburg, Tenn.

Buford Tynes, Huntington, August 22, 1954, at Paintsville, Ky.

Jay W. Harlan, Danville, September 7, 1954, at Danville, Ky.

Rodney Haggard, Winchester, August 11, 1954, at Winchester, Ky.

Joseph D. Harkins, Jr., Prestonsburg, August 8, 1954, at Baltimore, Md.

Richard T. VonHoene, Covington, August 15, 1954, at Covington, Ky.

George W. Meuth, Bowling Green, October 18, 1954, at Washington, D. C.

Walter Hoskins, Hyden, October 14, 1954, at Hyden, Ky.

William Jason Fields, County Cross Roads, October 21, 1954, at Grayson, Ky.

John L. Cushing, Covington, October 30, 1954, at Covington, Ky.

Robert L. Page, Louisville, October 29, 1954, at Louisville, Ky.

Leonard C. Fielder, Ashland, October 20, 1954, at Ashland, Ky.

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Harry W. Berry, Glasgow
Charles E. Boles, 3024 Que St., N.W. Washington 7, D. C.
Robert C. Carter, Box 195, Cave City
Beverly M. Clark, Mitchell-Terry Bldg., Glasgow
Brents Dickinson, Jr., Glasgow
Geo. J. Ellis, Jr., Glasgow
Richard L. Garnett, Glasgow
James E. Gillenwater, Glasgow
Paul A. Greer, Glasgow
Wm. Yancey Handy, Cave City
Terry L. Hatchett, Glasgow
*Frank W. Jones, Glasgow
Vincent R. Jones, Glasgow
W. E. Jones, Glasgow
Jack M. Longshore, 208 Brown St., Glasgow
James H. Mann, 1210 18th St., N.W., Washington 6, D. C.
Hugh H. Murray, 639 S. Second St., No. 21, Louisville
Louie B. Nunn, Glasgow
J. Basil Preston, Glasgow
Carroll M. Redford, Glasgow
John E. Richardson, Glasgow
Shelley T. Riherd, Park City
Henry B. Scott, Box 266, Sewanee, Tenn.
Robert H. Smith, 456 So. James Road, Columbus 13, Ohio
J. Wood Vance, Jr., Glasgow
Marion Vance, Glasgow
Robert M. Vaughan, 1028 Connecticut Ave., N.W., Washington 6, D. C.
Cecil C. Wilson, Glasgow
Philip H. Wilson, Glasgow
John C. Worsham, Jr., Glasgow

BATH 6 COUNTY

Roger A. Byron, Owingsville
J. Sidney Caudel, Owingsville
A. C. Conway, Owingsville
Daniel W. Doggett, Jr., Owingsville
Eugene J. Richards, Owingsville
J. A. Richards, Owingsville
James M. Richardson, Owingsville

BELL 7 COUNTY

Thomas Z. Board, Middlesboro
Robert R. Boone, Box 294, Pineville
W. M. Brown, Middlesboro
J. Gregory Bruce, 4830 Chevy Chase Drive, Chevy Chase 15, Maryland
Henry L. Bryant, Pineville
Cleon K. Calvert, Pineville
H. Kelly Clore, Box 271, Pineville
F. Clinton Combs, Pineville
Glenn W. Denham, P. O. Box 710, Middlesboro
Edward M. Dooley, Middlesboro
Garfield R. Drinnon, Middlesboro
A. M. Edwards, Jr., 4200 N. 31st St., Arlington, Virginia
A. E. Funk, Jr., Middlesboro
Catherine E. Gillis, Middlesboro
James S. Golden, Pineville
Julian H. Golden, Needwood Farm, Derwood, Maryland
Mitchell R. Guthrie, c/o Daily News, Middlesboro
Farmer Helton, Pineville
James C. Helton, Box 749, Pineville
J. W. Jordan, Pineville
Grant F. Knuckles, Pineville
Wm. R. Knuckles, Pineville
W. R. Lay, Pineville
Frank Welch Lee, Middlesboro
Robert G. Low, Middlesboro
*R. L. Maddox, Middlesboro
Joe Nagle, 1911 Cumberland Ave., Middlesboro
E. P. Nicholson, Jr., Middlesboro
Logan Patterson, Pineville
Adolph H. Ralston, Middlesboro
Arthur Rhorer, Middlesboro
J. E. Sampson, Middlesboro
James W. Smith, Middlesboro
W. J. Stone, Pineville

Paris V. Swinford, Box 271, Pineville
Floyd Taylor, Pineville
William S. Tribell, Court of Appeals, Frankfort
Robert J. Watson, Middlesboro
F. R. Whalin, Middlesboro
Herbert F. White, Middlesboro
E. B. Wilson, Pineville
James S. Wilson, Pineville
Martin Rufus Wilson, Pineville
Anderson Wood, Middlesboro

BOONE 6 COUNTY

Howard Beeson, Greenlawn Farm, Florence
A. F. Childers, 3046 Sunrise Blvd., Fort Pierce, Fla.
John E. Crigler, Burlington
J. Ashlin Logan, Walton
Jno. O. McEvoy, Florence
Wm. P. McEvoy, Florence
Charles E. Niblack, 6413 Dixie Highway, Florence
Asa M. Rouse, Walton
G. W. Tolin, Burlington
John L. Vest, Walton
Walter D. Vest, Walton
A. D. Yelton, Burlington

BOURBON 5 COUNTY

•W. B. Ardery, Paris
G. C. Baldwin, Jr., Paris
W. T. Baldwin, Paris
George Batterton, Paris
William Blanton, Paris
Catlett L. Buckner, Paris
Cassius M. Clay, Paris
David D. Cline, Paris
Ralph E. Connell, Paris
Raymond Connell, Paris
Virgil H. Gaitskill, Austerlitz
William Grannan, Paris
Samuel Milner, Paris
Dodge L. Whipple, Dept. Conservation, Frankfort
Jas. S. Wilson, Jr., Allen Bldg., Albany, Ga.

BOYD 7 COUNTY

James E. Adkins, Gallup-Field Bldg., Catlettsburg
James A. Anderson, 2304 Clark Bldg., Pittsburgh 22, Pa.
Baxter Arnett, 707 Second Natl. Bank Bldg., Ashland
William B. Arthur, Ashland
Claude Asbury, 2801½ Louisa St., Catlettsburg
J. Gardner Ashcraft, Box 272, Frankfort
Orin E. Atkins, Ashland Oil & Refining Co., Ashland
Reginald W. Becker, Ashland
Russell B. Becker, Box 109, South Point, Ohio
A. T. Bryson, Ashland
Arthur T. Bryson, Jr., Ashland
Thomas Burchett, Ashland
Thomas Burchett, Jr., Ashland
Sandford McBrayer Burnam, 1409 Winchester Ave., Ashland
Robert T. Caldwell, Second Natl. Bank Bldg., Ashland
Robert T. Caldwell, Jr., Box 349, Ashland
Lloyd L. Chambers, 122 New Hampshire Drive, Ashland
George F. Charles, Jr., c/o Ashland Oil & Refining Co., 128 N.W. 4th St., Oklahoma City, Okla.
J. C. Clarke, Ashland
Dempsey A. Cox, c/o Diederich & Lycan, Ashland
Clarence Creech, 1102 Second Natl. Bank, Ashland
R. D. Davis, Ashland
J. T. Diederich, Ashland
Vernon A. Dinkle, Ashland
H. R. Dysard, Ashland
W. H. Dysard, Ashland
Francis M. Fannin, Ashland
Wm. Edward Fanning, Box 226, Ashland
H. V. Forsyth, Ashland
Geo. F. Gallup, Catlettsburg
Otto C. Gartin, Ashland
Calvin R. Gearhart, 2308 Bath Ave., Ashland
Porter M. Gray, Ashland
Charles R. Hamm, 918 Blackburn Ave., Ashland
O. B. Hannah, 1 Ashmore Drive, Frankfort
E. Poe Harris, P. O. Box 991, Ashland
Chas. R. Holbrook, Jr., 1816 Lexington Ave., Ashland
Wm. H. Hooks, 2824 Winchester Ave., Ashland
William Jacob Hull, 601 Amanda Ter., Ashland
Armond R. Imes, Ashland
Gillard B. Johnson, Jr., 502 Second Natl. Bank, Ashland
Harold Eugene Kelley, 808 Second Natl. Bank, Ashland
Wm. H. Keyser, Jr., 808 22nd St., Ashland
Clyde R. Levi, Ashland
Thomas P. Lewis, Ashland
Max Lively, 504 Prof. Arts Bldg., Ashland
Chester C. Loving, 2600 Lincoln Ave., Ashland
Chesley A. Lycan, Ashland
Oella J. McClelland, Ashland
J. W. McKenzie, Ashland
Frank C. Malin, 500 Prof. Arts Bldg., Ashland
A. W. Manr, Ashland
Howard Mann, 2228½ Lexington Ave., Ashland
James V. Marcum, 2500 W. Euclid Ave., Ashland
J. Howard Marshall II, 1010 Ft. Worth Natl. Bk. Bldg., Ft Worth, Texas
Joe R. Massey, Jr., 212 Kitchen Bldg., Ashland
Arloe W. Mayne, 120 Mt. Savage Drive, Ashland
Henry P. Montgomery, 834 Cordilleras Ave., San Carlos, Calif.
Thomas W. Moore, Jr., P. O. Box 83, Station E, Columbus 5, Ohio
Archie C. Nickell, 807 E. Unaka Ave., Johnson City, Tenn.
Ira M. Nickell, Box 226, Ashland
Mary Louise Osborn, P. O. Box 533, Ashland
Leo E. Oxley, 240 W. Seventh Ave., Huntington, W. Va.
Jack R. Phipps, 503 Prof. Arts Bldg., Ashland
Thos. E. Phipps, 503 Prof. Arts Bldg., Ashland
L. Chas. Prater, Ashland
Stanley E. Preiser, 304 Union Bldg., Charleston, W. Va.
•Watt M. Prichard, Ashland
Donald H. Putnam, Ashland
Harry F. Riddle, 2306 Bath Ave., Ashland
Wanda Lee Robertson, Naples
J. G. M. Robinson, Ashland
Herbert L. Rose, P. O. Box 226, Ashland
Benj. F. Rush, 2124 Lexington Ave., Ashland
Chas. M. Russell, Ashland
I. Will See, Box 422, Lakeland, Fla.
John A. Simpson, 3290 Winchester Ave., Ashland
John L. Smith, Catlettsburg
R. Clayton Smoot, P. O. Box 1042, Ashland
Robt. M. Stephenson, Ashland
Miss Ella Jay Sturgill, Ashland
J. William Tanner, 3139 E. Bellevue Ave., Tucson, Arizona
Myer S. Tulkoff, 68-35 Burns St. No. C-1, Forest Hills, Queens, New York
Howard Van Antwerp III, Ashland
Howard Van Antwerp, Jr., 1013 Second National Bank Bldg., Ashland
J. C. Vigor, Ashland
P. H. Vincent, Ashland
Mont. Walker, Ashland
Walter E. Whitt, 2317 Hilton Ave., Ashland

James Leroy Wilhoit, Catlettsburg
E. P. Williams, Second Natl. Bk., Ashland
Fred G. Williams, 5710 Central Ave., Tampa 4, Fla.
S. S. Willis, 400 Professional Arts Bldg., Ashland
Bunyan S. Wilson, Jr., 812 23rd St., Ashland
Jack T. Woods, 1123 Riverwood Drive, Nashville 6, Tenn.
Robert P. Woods, P. O. Box 128, Ashland
C. Guthrie Yager, Ashland
J. Sneed Yager, Frankfort

BOYLE 5 COUNTY

James G. Begley, Danville
S. R. Cheek, Jr., Danville
P. J. Clarke, Danville
Jas. F. Clay, Danville
Joseph G. Davis, Danville
John W. Gilmer, Jr., Danville
Jackson D. Guerrant, Jr., Danville
Chenault Huguely, Danville
Addison Lanier, 522 Dixie Terminal Bldg., Cincinnati, Ohio
Philip McCart Lanier, 318 E. Lexington Ave., Danville
Pierce Lively, Danville
A. Jack May, Danville
Claude D. Minor, Travelers Bldg., Richmond, Va.
M. C. Minor, Danville
E. C. Newlin, Danville
Henry V. Pennington II, Danville
Wm. L. Prall, Danville
Robt. E. Puryear, Danville
H. G. Sandifer, Danville
William E. Scent, Dept. of Revenue, Frankfort
James G. Sheehan, Jr., Danville
Geo. R. Silliman, Danville

BRACKEN 6 COUNTY

C. L. Colvin, 5729 Camp Bowie Blvd., Fort Worth 7, Texas
Joseph Hennessey, Augusta
M. J. Hennessey, Augusta
Thomas R. Hennessey, 3435 Southmont Drive, Montgomery, Ala.
•Silas Jacobs, Brooksville
Robert Jennett, Jr., Brooksville
J. A. Moneyhon, Brooksville

BREATHITT 7 COUNTY

Grannis Bach, Jackson
Steve C. Bach, Mt. Vernon, Ind.
Roscoe C. Back, Jackson
O. J. Cockrell, Jackson
Fred K. Cope, Jackson
James S. Hogg, Jackson
M. H. Holliday, Sr., Jackson
Moss Noble, Jackson
Henry L. Spencer, 1109 N. Utah St., Arlington, Va.
•Ervine Turner, Jackson
Allie Y. Watkins, Jackson
Kash C. Williams, Jackson

BRECKINRIDGE 2 COUNTY

P. M. Basham, Hardinsburg
A. Murray Beard, Hardinsburg
Melvin K. Duke, Clover Port
J. Henry Gibson, Hardinsburg
Charles W. Hall, Hardinsburg
J. M. Howard, Jr., Hardinsburg
Orie L. Kelm, Hardinsburg
S. H. Monarch, Hardinsburg
Robert O. Trent, Hardinsburg

BULLITT 3 COUNTY

C. P. Bradbury, Shepherdsville
J. D. Buckman, Jr., Attorney General, Comm. of Kentucky, Frankfort
T. C. Carroll, Shepherdsville
Tom B. Givhan, Shepherdsville
H. H. Glenn, Shepherdsville
Burlyn Pike, Shepherdsville
Chas. V. Sanders, Shepherdsville
Robt. W. Schroader, 214 Cooper Bldg., Dayton 2, Ohio

BUTLER 2 COUNTY

W. C. Barrow, Quality
•A. J. Bratcher, Morgantown
Rhodes Bratcher, 406 Cannons Lane, Louisville
W. J. Chyle, Morgantown
W. A. Moore, Morgantown
Otis White, Morgantown
G. V. Willis, Morgantown

CALDWELL 1 COUNTY

C. R. Baker, Princeton
W. G. Coleman, 1327 Charleston Ave., Huntington, W. Va.
Geo. O. Eldred, Princeton
G. G. Harralson, Princeton
Edw. H. Johnstone, Princeton
Wm. E. Lamb, Princeton
Alvin Lisanby, Princeton
Charles McGough, Princeton
Frederic Olszeweski, Princeton
James G. Ratliff, 354 Yarnall Drive, Springfield, Pa.
Virgil Smith, Princeton

CALLOWAY 1 COUNTY

T. W. Crawford, Murray
Nat Ryan Hughes, Murray
Joe Lancaster, Murray
James M. Lassiter, Murray
Robert O. Miller, Murray
George E. Overbey, Sr., Murray
James O. Overby, Almo
Wells Overby, Murray
Waylon F. Rayburn, Murray
John G. Ryan, Murray
George H. Weaks, Murray
Joe H. Weaks, Murray
Rainey T. Wells, Murray
Anne H. Woods, College Station, Murray

CAMPBELL 6 COUNTY

Louis E. Arnold, 3501 Carew Tower, Cincinnati 2, Ohio
Alton C. Banks, 905 Keith Bldg., Cincinnati 2, Ohio
Aubrey Barbour, Lawyers Bldg., Newport
Fred B. Bassman, Newport
Lt. Col. Rob Roy Begland, Adj. Gen. Dept., Ong Bldg., 101 Ft. Hayes, Columbus, Ohio
F. V. Benton, Jr., 703 Finance Bldg., Newport
Frank V. Benton, III, 700 Newport Finance Bldg., Newport
Frank V. Benton, Sr., 703 Finance Bldg., Newport
Everett R. Berger, Jr., 305 Finance Bldg., Newport
Odis W. Bertelsman, Newport
Joseph S. Birsinger, 2319 McArthur Lane, Newport
Norbert J. Bischoff, 10 W. Fourth St., Newport
E. Wert Boltz, 503 Finance Bldg., Newport
Wesley Bowen, Newport
J. P. Brennan, 7440 Orion Ave., Van Nuys, Calif.

M. J. Bridges, Prattville, Ala.
Walter J. Burke, Lawyers Bldg., Newport
Edward W. Buten, 10 W. Fourth St., Newport
Harold V. Carey, 2623 Canterbury Road, Cleveland Heights 18, Ohio
Henry J. Cook, Lawyers Bldg., Newport
Charles Curran, 7 Adrian Court, Newport
John Curry, 940 Cullom Ave., Chicago 13, Ill.
J. P. Curry, 900 Traction Bldg., Cincinnati 2, Ohio
Helen Dahman, 2301 Union Central Bldg., Cincinnati, Ohio
Arthur J. Daly, 1808 First Natl. Bank Bldg., Cincinnati 2, Ohio
Daniel W. Davies, Newport
J. Garvey Davis, Newport
Jno. G. Debbeler, 601 Maple Ave., Newport
John A. Diskin, 100 State Office Bldg., Frankfort
F. N. Dittrich, 112 Forest Ave., Ft. Thomas
Lawrence V. Drahman, 10 W. Fourth St., Newport
Carl H. Ebert, Lawyers Bldg., Newport
Frank Edward Espohl, 516 Seventh St., Dayton
Frederick Flickinger, 605 American Bldg., Cincinnati 2, Ohio
Morrison A. Fordyce, Newport
Greeley Gay, Versailles, Ind.
William A. Geoghegan, 1809 First Natl. Bank Bldg., Cincinnati, Ohio
Charles Graham, 113 Sixth Ave., Dayton
Donald E. Greenholz, 1112 Union Central Bldg., Cincinnati 2, Ohio
Robert B. Halloran, 8 E. Fifth St., Newport
T. W. Hardesty, Jr., 20 W. Fourth St., Newport
Cathryn L. Harrington, c/o Harrington & Harrington, 202 I.O.O.F. Bldg., Van Wert, Ohio
Howard M. Harton, 6 W. Fourth St., Newport
Arthur R. Heckerman, 505 Walnut St., Cincinnati 2, Ohio
Lambert L. Hehl, Jr., 816 N. Ft. Thomas Ave., Ft. Thomas
Webster Helm, Newport
Bruce W. Henneberg, 337 York St., Newport
W. J. Heringer, 10 W. Fourth St., Newport
Richard J. Hettel, 629 Lexington Ave., Newport
John William Heuver, 413 E. Third St., Newport
Thomas D. Hirschfield, Newport
Martin J. Hogan, 329 Court St., Covington
Russell L. Howard, 8 E. Fifth St., Newport
Peter F. Hunt, 310 Fifth St., Dayton
Harry M. Jansen, 906 Main St., Cincinnati, Ohio
A. J. Jolly, Mentor
Geo. J. Kaufman, Newport
Albert C. Keeler, 502 Second Natl. Bank Bldg., Cincinnati, Ohio
Martin Roy Kirchoff, 9 E. Fourth St., Newport
Eugene C. Klingman, 1121 S. Ft. Thomas Ave., Ft. Thomas
Carl Koehler, 35 Kentucky Drive, Newport
Joseph M. Lancett, Lawrenceburg, Ind.
Charles Bruce Lester, 8 E. Fifth St., Newport
C. E. Lester, Jr., 8 E. Fifth St., Newport
Pierce F. Long, 1624 Crittenden, South Hills
Donald Losey, 2123 New Linden Road, Newport
Harry J. Luedeke, 703 Finance Bldg., Newport
Harold A. Luersen, 10 Alexandria Pike, Ft. Thomas
Harry Mader Mack, 3020 Carew Tower, Cincinnati, Ohio
Mildred A. Marr, 309 Rentschler Bldg., Hamilton, Ohio
Conrad G. Matz, Newport
James B. Meadows, Newport
Kathryn E. Meadows, Ripple Creek Pike, Cold Spring
Howard H. Meiners, 6740 Greenfield Drive, Cincinnati 24, Ohio
Chas. J. Melville, Jr., Newport
*James B. Milliken, Court of Appeals, Frankfort
Stanley C. Moebus, 101 Lawyers Bldg., Newport
Donald Guy Montfort, Cinti. Auto Club Bldg., 1016 Race St., Cincinnati 2, Ohio
George M. Moore, U.S. Civil Serv. Comm., Washington, D. C.
George T. Muehlenkamp, 301 Finance Bldg., Newport
*Ray L. Murphy, Newport
D. Wrayburn Neisch, 127 Miami Pkwy., Ft. Thomas
Mrs. Howard Pfister, 2385 Grandise Road, Cincinnati, Ohio
Wm. M. Polin, 11 E. Lakeside Drive, Lakeside Park
James R. Poston, 717 Center St., Bellevue
Geo. A. Rechtin, 419 Highland Ave., Ft. Thomas
Gardner Reed, Lawyers Bldg., Newport
Louis Reuscher, Newport
Vincent Reuscher, Newport
Lawrence Riedinger, Jr., Newport
William J. Rielly, Jr., 915 Mercantile Library Bldg., Cincinnati, Ohio
Joseph S. Rolf, 205 Newport Finance Bldg., Newport
Albert H. Root, 10 W. Fourth St., Newport
Benj. Sampson, Newport
Charles J. Schear, 305 Finance Bldg., Newport
Phillip Schiff, 1141 A. I. DuPont Bldg., Miami, Fla.
Thomas F. Schnorr, Newport
Joseph L. Schoepf, 24 Klainecrest, Ft. Thomas
Robert C. Schumacher, 422 W. Tenth St., Newport
L. W. Scott, Newport
William R. Seidenfaden, 9 Riverview Ave., Ft. Thomas
Leroy J. Sendelback, 607 Finance Bldg., Newport
Frank P. Smith, P. O. Box No. 1442, San Benito, Texas
H. C. Smith, South Bldg. Agri. Farm Home Adm., Washington, D. C.
James S. Smith, 112 Sixth Ave., Dayton
Jackson C. Smith, 5 Stagg Drive, Natick, Mass.
R. Howard Smith, Lawyers Bldg., Newport
Brent Spence, Memb. Cong., c/o House Office Bldg., Washington, D. C.
*Paul J. Stapleton, 716 S. Grand Ave., Ft. Thomas
Homer G. Sullivan, 3714 Benham Ave., Nashville, Tenn.
Leo C. Voet, 5803 Ridge Ave., Cincinnati 13, Ohio
Sheldon F. Wagner, 328 Eden Ave., Bellevue
Walter C. Wagner, American Bank Bldg., Newport
Fred M. Warren, Newport
Calvin S. Weakley, Ft. Thomas
Leonard A. Weakley, 603 Dixie Terminal Bldg., Cincinnati, Ohio
Morris Weintraub, Newport
Comr. D. M. Wheat, U.S.N. Msts. Hqtrs., Fleet P. O. Navy No. 100, New York, N. Y.
Raymond G. Wiethorn, 513 Van Vost Ave., Bellevue
Edward F. Willenborg, 392 Amazon Ave., Cincinnati 20, Ohio
P. Clay Wilson, 643 E. McMillan St., Cincinnati, Ohio
Wm. J. Wise, Newport
John J. Yeager, Law School, Drake Univ., 6408 Crocker St., Des Moines 12, Iowa
Jos. H. Ziegler, 16 S. Grand Ave., Ft. Thomas

CARLISLE 1 COUNTY

Arthur W. Purkel, Bardwell
Robt. L. Geveden, Bardwell

CARROLL 5 COUNTY

Richard T. Conway, 1730 New Hampshire Ave., N.W., Washington 9, D. C.
L'Bernice Hardin Cull, Carrollton

G. A. Donaldson, Carrollton
J. L. Donaldson, Carrollton
R. L. Hardin, Carrollton
Harlan Heilman, Carrollton
Alfred W. Minish, Carrollton
H. K. Northcutt, Carrollton
William G. Reed, Carrollton
E. C. Reemelin, 2601 Erie Ave., Cincinnati 8, Ohio

CARTER 6 COUNTY

Logan M. Combs, Fultz
Albert J. Counts, Olive Hill
Wm. H. Counts, Olive Hill
Ora F. Duval, Olive Hill
Forrest G. Fields, Olive Hill
R. E. Jaynes, 1608 Davison Ave., Richland, Wash.
James B. Kennard, Olive Hill
R. T. Kennard, Olive Hill
Young E. Kennard, Olive Hill
Delbert V. Kibbey, Grayson
Sam F. Kibbey, Grayson
William C. Kibbey, Grayson
Frank Kirby, Jr., Olive Hill
R. C. Littleton, Grayson
John M. Theobald, Grayson
Thos. D. Theobald, Jr., Grayson
H. R. Wilhoit, Grayson

CASEY 3 COUNTY

Stanley G. Lemon, Liberty
Chas. F. Montgomery, Liberty
*Morris C. Montgomery, Court of Appeals, Frankfort
E. C. Moore, Liberty
John W. Murphy, Jr., Court of Appeals, Frankfort
Ira L. Pitman, Liberty
Oliver Popplewell, Liberty
D. A. Taylor, 135 S. La Salle, Chicago 3, Ill.

CHRISTIAN 1 COUNTY

Grandison G. Allen, 3527 Cumberland St., Washington 8, D. C.
Edward T. Breathitt, Jr., 136 Alumni Ave., Hopkinsville
Mary Bronaugh, Hopkinsville
Henry S. Chesnut, 116 Alumni Ave., Hopkinsville
William R. Clark, Hopkinsville
Charles L. Daniel, 1135 Steuben St., Pasadena 5, Calif.
John T. Edmunds, Jr., 812 S. Arlington Mill Drive, Arlington, Va.
William F. Edmunds, Box 15, Hopkinsville
J. Chas. Fleming, Hopkinsville
Samuel T. Fruit, Hopkinsville
Walter A. Graham, Pembroke
W. P. Hale, Box 184, Hopkinsville
James P. Hanratty, Hopkinsville
John O. Hardin, Hopkinsville
B. H. Henard, Hopkinsville
James E. Higgins, Hopkinsville
M. C. Keith, Hopkinsville
H. L. Kirkham, Hopkinsville
Dale R. Major, 1111 Sunset Drive, Pasadena, Texas
Helen Stephenson Major, 1111 Sunset Drive, Pasadena, Texas
Louis P. McHenry, Hopkinsville
Alfred A. Naff, Hopper Bldg., Hopkinsville
Walter Robinson, Hopkinsville
W. E. Rogers, Jr., Hopkinsville
B. Keith Shepherd, P. O. Box 261, Hopkinsville
*Ira D. Smith, Hopkinsville
W. H. Southall, Hopkinsville
W. O. Soyars, Hopkinsville
Selden Y. Trimble IV, Hopkinsville
Diane McK. Walden, Oak Grove
R. Pollard White, Hopkinsville
S. Pettus White, Hopkinsville
S. P. White, Jr., Hopkinsville

CLARK 7 COUNTY

George B. Akin, 239 Lyons Drive, Frankfort
J. T. Bowser, Jr., Winchester
V. W. Bush, Winchester
T. Stanley Clay, Winchester
R. R. Craft, Winchester
Stephen T. Davis, Winchester
Holly W. Fluty, Gen. Reinsurance Corp., 90 John St., New York 7, N. Y.
Raymond Russell Grant, Winchester
Lee Hardesty, Winchester
L. E. Hardwick, 179 Conger Ave., Akron, Ohio
J. Smith Hays, Winchester
J. Smith Hays, Jr., Winchester
Wm. Hays, Winchester
J. S. W. Holloway, Winchester
Jesse D. Kash, 1412 N. Barton, Arlington, Va.
H. T. Lisle, Winchester
William H. McCann, Winchester
Blake H. Page, 1634 Lindy Lane, Lexington
Alton S. Payne, Winchester
D. L. Pendleton, Winchester
D. L. Pendleton, Jr., Winchester
Marcus C. Redwine, Winchester
Marcus C. Redwine, Jr., Winchester
Robert R. Reid, Jr., 320 S. Maple St., Winchester
Don C. Ross, Jr., 215 W. Hickman St., Winchester
Michael A. Rowaday, Winchester
C. F. Spencer, Winchester
Franklin W. Stevenson, 114 Clifton Ave., West Hartford, Conn.
J. M. Stevenson, Winchester
Rodney J. Thompson, R.F.D. No. 2, Winchester
Thos. Waller, Winchester
Beverly White, Winchester

CLAY 7 COUNTY

Clay M. Bishop, Manchester
Baxter Bledsoe, Manchester
T. T. Burchell, Manchester
Eugene H. Clark, Manchester
David Gillis Colson, Manchester
D. Y. Colson, Manchester
George F. Hall, 228 Woolper St., Cincinnati 20, Ohio
R. W. House, Manchester
Jno. M. Lyttle, Manchester
Pleaz W. Mobley, Manchester
William Rice, Manchester
C. C. Smith, Manchester
F. P. Stivers, Manchester
B. Robert Stivers, Court of Appeals, Frankfort
J. L. Tigue, Manchester
Lawrence C. Turner, P. O. Box 332, Manchester
John D. White, Manchester

CLINTON 3 COUNTY

Samuel V. Brents, Albany
W. Delmer Brown, Albany
J. A. Flowers, Albany
Jas. A. Hicks, Albany
Hile Prichard, Albany
John A. Sloan, Albany

CRITTENDEN 1 COUNTY

William C. Allen, Marion
C. D. Chick, Marion
Thomas C. Cochran, Marion
David H. Postlethweighte, Marion
W. Johnson Postlethweight, Marion
John Quertermous, Marion
B. M. Westberry, Marion

CUMBERLAND 3 COUNTY

John S. Cary, Burkesville
S. A. Cary, Box 7, Burkesville
Ben M. Jones, 103 Nolin Place Apt. 2, Louisville
Harlan E. Judd, Burkesville

DAVIESS 2 COUNTY

Joseph P. Allen, 322 Fern St., West Palm Beach, Fla.
Joseph P. Allen, 423 Locust Court, Owensboro
E. B. Anderson, Owensboro
John Anderson, Owensboro
Joseph L. Banken, 225½ St. Ann St., Owensboro
Clarence Bartlett, Owensboro
John Wallace Beard, 321 W. Fourth St., Owensboro
William F. Bennett, Owensboro
William E. Brady, 225½ St. Ann St., Owensboro
David C. Brodie, Owensboro
Elmer L. Brown, Suite 215-217 Masonic Temple Bldg., Owensboro
Carroll E. Byron, Owensboro
William T. Carroll, Owensboro
Jack A. Connor, 321 W. Fourth St., Owensboro
Nathan B. Cooper, Owensboro
Grover C. Cox, Jr., Lewis Lane, Owensboro
Shelby T. Denton, 223½ St. Ann, Owensboro
Louis V. Di Donato, 90 B Turner City, Albany, Ga.
1st Lt. William E. Feldhaus, Box 366, Laredo A. F. Base, Texas
Charles E. Felix, Owensboro
1st Lt. James L. Ford, Student Det. J.A.G. School, Charlottesville, Va.
W. M. Gant, Owensboro
B. C. Green, Owensboro
Jesse F. Gregory, 2395 Harrison Ave. Apt. 4, Cincinnati 11, Ohio
Henry M. Griffin, Owensboro
Dan M. Griffith, Jr., Owensboro
William H. Greer, Jr., Owensboro
Robert L. Gwin, Owensboro
John S. Hager, Owensboro
Charles M. Hale, Owensboro
Thomas J. Hennessy, Owensboro
Morton J. Holbrook, Jr., Owensboro
R. Miller Holland, Jr., Owensboro
Theodore Hopwood, 410 Allen St., Owensboro
Robert E. Humphreys, Jr., 321 W. Fourth St., Owensboro
Eunice Hall Hyman, 1215 Cedar St., Owensboro
Gale Jones, 2535 Seminole Pl., Owensboro
Russel C. Jones, 321 W. Fourth St., Owensboro
Mrs. W. W. Kirtley, Owensboro
Randolph Kramer, Owensboro
Wells T. Lovett, Masonic Bldg., Owensboro
Clarence McCarroll, Owensboro
James E. McDaniel, 1308 W. Third St., Owensboro
Joseph H. McKinley, City Hall, Owensboro
Paul D. Miller, 2435 Allen Court, Owensboro
*Wilbur K. Miller, U. S. Circuit Court of Appeals, Washington, D. C.
Gordon B. Mills, 414 Masonic Bldg., Owensboro
*S. B. Neal, Owensboro
Sidney A. Neal, 2019 Littlewood Drive, Owensboro
J. R. Oexmann, Owensboro
Robert Doyle Preston, P. O. Box 73, Owensboro
B. A. Robertson, Owensboro
Richard A. Robertson, 1717 Griffith Ave., Owensboro
Calvin R. Robinson, 2500 S. York, Owensboro
William E. Rummage, 324 St. Ann St., Owensboro
Thomas J. Sabetta, Smith & Bates Bldg., Owensboro
James S. Sandidge, 1918 McCreary Ave., Owensboro
Ridley M. Sandidge, Owensboro
Thos. E. Sandidge, Owensboro
W. P. Sandidge, Jr., Owensboro
Richard H. Slack, Masonic Bldg., Owensboro
Claude E. Smith, Owensboro
Zeb A. Stewart, Asst. Atty. Gen., Frankfort
Robt. Todd Sweeney, Owensboro
Geo. Wallace Thacker, Owensboro
Norris B. Vincent, Owensboro
Wm. J. Wigginton, Owensboro
G. S. Wilson, Jr., Owensboro
W. L. Wilson, Owensboro
Earl S. Winter, Owensboro

EDMONSON 2 COUNTY

T. H. Demunbrun, Brownsville
V. R. Logan, Brownsville
B. M. Vincent, Brownsville
Chas. E. Whittle, Brownsville

ELLIOTT 6 COUNTY

*Jno. A. Keck, Sandy Hook
W. E. Mobley, Sandy Hook
Virgil Homer Redwine, Sandy Hook
William R. Redwine, Sandy Hook

ESTILL 7 COUNTY

Ezart F. Ashcraft, Irvine
Kelly Kash, Irvine
*S. H. Rice, Irvine
Ben H. Scott, Irvine
H. M. Shumate, Irvine
Thos. D. Shumate, Irvine
Lt. Elizabeth R. Smith, Jr., Office of SJA-NAC 7811 AU APO 757, New York, N. Y.
Lohris H. Stevens, Irvine
J. W. Walker, Irvine
J. M. Wolfinbarger, Irvine

FAYETTE 5 COUNTY

*Chester D. Adams	Third Floor Court House	Lexington
D. Paul Alagia, Jr.	417 W. Third St.	Lexington
W. Van Meter Alford	801 Security Trust Bldg.	Lexington 15
M. G. Alley	P. O. Box 136	Matewan, W. Va.
Armand Angelucci	501 Security Trust Bldg.	Lexington
John C. Anggelis	209 Bank of Commerce Bldg.	Lexington
Harold G. Arnett	30 Market St.	Lexington
Jos. L. Arnold	1304 First Nat. Bank Bldg.	Lexington

John G. Atchison, Jr.	813	Citizens Bank Bldg.	Lexington
Mrs. Anne N. Awtrey	2832	Northampton St., N.W.	Washington 15, D. C.
A. A. Bablitz	276	Kentucky Ave.	Lexington
August A. Bablitz, Jr.	347	Glendale Road	Plainfield, N. J.
William R. Bagby	615	First Nat. Bank	Lexington
John C. Bagwell	5511	N. 18th St.	Arlington, Va.
J. F. Bailey	1409	E. Main St.	Lexington
Wallis M. Bailey	612	Security Trust Bldg.	Lexington
James E. Banahan	804	Security Trust Bldg.	Lexington
George Edwin Barker	209	Security Trust Bldg.	Lexington
Capt. C. E. Barnes	Asst. Staff Judge Adv., Hq. 3rd Air Force, APO 125, c/o P.M. New York, N. Y.		
William H. Beck	705	Security Trust Bldg.	Lexington
Thomas P. Bell	404	Citizens Bank Bldg.	Lexington
Stewart Berkshire	249	S. Manhattan Place	Los Angeles 4, Calif.
William S. Black	Bank of Commerce Bldg.		Lexington
Rosanna A. Blake	Bonifant Road		Silver Spring, Md.
John S. Boles	1840	Commerce Bldg.	Houston, Texas
Carl J. Boone	203	Citizens Bank Bldg.	Lexington
O. C. Boone	316	Citizens Bank Bldg.	Lexington
Wheeler B. Boone	204	Citizens Bank Bldg.	Lexington
*Joseph J. Bradley	Court House		Lexington
Lassere Bradley	804	Security Trust Bldg.	Lexington
John B. Breckinridge	115	W. Short St.	Lexington
Scott D. Breckinridge, Jr.	2900	Connecticut Ave.	Washington, D. C.
Daniel N. Brock	706	Bank of Commerce Bldg.	Lexington
Walter L. Brock, Jr.	706	Bank of Commerce Bldg.	Lexington
George R. Brown, Jr	6659	Kennedy Ave.	Cincinnati 13, Ohio
John Y. Brown	Security Trust Bldg.		Lexington
Leer Buckley	115	W. Short St.	Lexington
Joseph H. Bullock	802	Security Trust Bldg.	Lexington
Jas. Richard Bush, Jr.	712	Security Trust Bldg.	Lexington
William B. Byrd	606	E. Walnut St.	Paris, Tenn.
Keith R. Cardey	120	S. Limestone	Lexington
Spence S. Carrick	300	N. Broadway	Lexington
James S. Carroll	504	Central Bank Bldg.	Lexington
Nolan Carter	601	Security Trust Bldg.	Lexington
Vito H. Catenaro	3154	Main St.	Weirton, W. Va.
Wm. H. Cecil, P. M.	U. S. Post Office		Lexington
Peter T. Clark	139	N. Upper	Lexington
Jas. L. Clay	217	W. Short St.	Lexington
W. Rodes Clay	604	Security Trust Bldg.	Lexington
Anne P. Clements	705	Bellaire Ave.	Lexington
Robert E. Cobb	333	S. Upper	Lexington
R. J. Colbert	Court House		Lexington
Samuel H. Cole	260	Clay Ave.	Lexington
Charles V. Collins	300	Bank of Commerce Bldg.	Lexington
Ben M. Combs	156	Market St.	Lexington
Carl L. Combs	1906	N. Limestone	Lexington
George M. Combs	404	Citizens Bank Bldg.	Lexington
Wm. T. Comiskey	125	E. Rosewood	San Antonio, Texas
John R. Cook, Jr.	14	Preston Court	Lexington
Fred J. Coplin	1406	Fontaine Road	Lexington
Walter C. Cox, Jr.	404	Citizens Bank Bldg.	Lexington
William Gray Cox	426	Queensway Drive	Lexington
Lena M. Craig	226	N. Upper St.	Lexington
Raymond Cravens	Court House		Lexington
George R. Creedle	426	N. Harvey St.	Oak Park, Ill.
W. E. Darragh	Security Trust Bldg.		Lexington
Brian W. Daugherty	7804	Chestnut Ave.	Baltimore 14, Md.
John L. Davis	First Nat. Bank Bldg.		Lexington
Harry P. Dees	903	Citizens Bank Bldg.	Evansville, Ind.
George D. Dorroh	126	Shady Lane	Lexington
A. G. T. Dorton	407	Hart Road	Lexington
Elmer Drake	311	Citizens Bank Bldg.	Lexington
Eldon S. Dummit	612	Security Trust Bldg.	Lexington
Henry T. Duncan, Jr.	1304	First Nat. Bank Bldg.	Lexington
Henry T. Duncan, Sr.	1304	First Nat. Bank Bldg.	Lexington
John A. Duncan	433	Henry Clay Blvd.	Lexington
Fithian Lee Durbin	334	Third Nat. Bldg.	Dayton, Ohio
John M. Durbin	106	Prince St.	Alexandria, Va.
J. A. Edge	226	N. Upper	Lexington
B. J. Elam	Northern Bank Bldg.		Lexington
J. N. Elliott	804	Security Trust Bldg.	Lexington
J. Nathan Elliott, Jr.	804	Security Trust Bldg.	Lexington
Patricia Evans	7405	Falmouth St.	Springfield, Va.
Kermin Fleming	412	Citizens Bank Bldg.	Lexington
Dan E. Fowler	404	Citizens Bank & Trust Co.	Lexington
Virgil Fowler	310	Citizens Bank Bldg.	Lexington

William E. Francis	P. O. Box 483		Bloomfield, N. J.
Myer Freyman	4103 Bradley Lane		Chevy Chase, Md.
Roger E. Fritz	419 U. S. Court House		St. Louis 1, Mo.
E. H. Fuller	P. O. Box 553		Lexington
Thos. H. Gaitskill	1000 Providence Road		Lexington
Bradford T. Garrison	253 Boiling Springs Drive		Lexington
Condr. H. H. Gearinger, USN	3006 Midvale Ave.		Philadelphia 29, Pa.
George T. Gess, Jr.	601 Security Trust Bldg.		Lexington
Wm. B. Gess	913 Citizens Bank Bldg.		Lexington
Richard J. Getty	7033 Hatillo Ave.		Canoga Park, Calif.
Frank G. Gilliam	706 Bank of Commerce Bldg.		Lexington
Frank S. Ginocchio	701 Bank of Commerce Bldg.		Lexington
Allan McDowell Goodloe	Merchants Exchange Bldg.		St. Louis 2, Mo.
Daniel W. Goodman	234 N. Upper St.		Lexington
Lafe T. Grant	707 Security Trust Bldg.		Lexington
Adolph Graves	178 Loudon Ave.		Lexington
David C. Graves, Jr.	139 Market St.		Lexington
Cassius B. Gravitt, Jr.	604 Forrester St., S.E.		Washington, D. C.
Betty S. Griffin	682 Springhurst		Lexington
A. M. Hall	170 Bassett Ave.		Lexington
Palmer L. Hall	705 Woodland Ave.		Lexington
Susan B. Hall	170 Bassett Ave.		Lexington
Willburt D. Ham	College of Law, Univ. of Ky.		Lexington
Willard M. Hamblin	315 Dudley Road		Lexington
E. C. Hammons	151 W. Short		Lexington
Darrell B. Hancock	410 Bank of Commerce Bldg.		Lexington
Clinton M. Harbison	712 Security Trust Bldg.		Lexington
H. H. Harned	Ky. State Bar		Frankfort
Maurice H. Harris	Bank of Commerce Bldg.		Lexington
Gladney Harville	First Nat. Bank Bldg.		Lexington
Robt. H. Hays	500 Security Trust Bldg.		Lexington
Hugh B. Helm	97 Pepper Drive		Los Altos, Calif.
Newell P. Hennessey	3021 Windemere Drive		Lexington
Frank C. Henry	204 Citizens Bank Bldg.		Lexington
A. E. Hickey	1428 Elizabeth St.		Lexington
Nelson Hoskins	505 First Federal Bldg.		Lexington
Robt. F. Houlihan	First Nat. Bank Bldg.		Lexington
Taylor N. House	809 Security Trust Bldg.		Lexington
Delmar D. Howard	311 Citizens Bank Bldg.		Lexington
Guy A. Huguelet	Short at Esplanade		Lexington
Gilbert O. Hunkins	1112 Fontaine Road		Lexington
Frank Selby Hurst	504 Security Trust Bldg.		Lexington
Lawrence C. Jenkins	212 Security Trust Bldg.		Lexington
William B. Jobe	328 S. Belle Vista Ave.		Youngstown, Ohio
C. X. Johnson	506 Citizens Bank Bldg.		Lexington
J. Pelham Johnston	P. O. Box 411		Casper, Wyo.
William Catron Jones	P. O. Box 738		Lexington
R. W. Keenon	First Nat. Bank Bldg.		Lexington
C. F. Kelly	P. O. Box 173		Lexington
John M. Kelly	226 N. Upper St.		Lexington
B. L. Kessinger	712 Security Trust Bldg.		Lexington
Ben L. Kessinger, Jr.	710 Security Trust Bldg.		Lexington
Ralph F. Kessinger	236 Larch Lane		Lexington
Garvice D. Kincaid	Central Bank Bldg.		Lexington
Carl P. King	111 Cheapside		Lexington
J. Howard King	Citizens Bank Bldg.		Lexington
Strother Kiser	512 Security Trust Bldg.		Lexington
Julian W. Knippenberg	1010 First Nat. Bank Bldg.		Lexington
Chas. Landrum, Jr.	First Nat. Bank Bldg.		Lexington
C. S. Landrum	9 Union Station Bldg.		Lexington
John J. Larkin	115 Jesselin Road		Lexington
Frank Clay Leach, Jr.	262 Rosemont Garden		Lexington
O. S. Lee	512 Security Trust Bldg.		Lexington
Harvey D. Leonard	124 Suburban Court		Lexington
George J. Lewis	Security Trust Bldg.		Lexington
J. K. Lewis	211 Bank of Commerce		Lexington
Jos. C. Lewis	509 Security Trust Bldg.		Lexington
Richard T. Linn	144 Gazette Ave.		Lexington
Rufus Lisle	712 Security Trust Bldg.		Lexington
E. Earl Long	524 McCubbing Drive		Lexington 33
J. Marshall McCann	Security Trust Bldg.		Lexington
J. Marshall McCann, Jr.	601 Security Trust Bldg.		Lexington
Frank L. McCarthy	505 First Federal Bldg.		Lexington
Chas. T. McCarty	909 Aurora Ave.		Lexington
Angus W. McDonald	801 Security Trust Bldg.		Lexington
E. L. McDonald	801 Security Trust Bldg.		Lexington
Alfred B. McEwen	431 North Ridge Drive		Lexington
Benjamin Harry McKeehan	146 W. Gettysburg Ave.		Oak Ridge, Tenn.
Richard L. Mackay	1125 Rock Creek Drive		Garland, Texas

Paul H. Mansfield	501 Security Bldg.	Lexington
James M. Marks	268 W. Short St.	Lexington
Elmond L. Martin	295 Cassidy Ave.	Lexington
William B. Martin	312 Security Trust Bldg.	Lexington
W. L. Matthews, Jr.	College of Law, Univ. of Ky.	Lexington
Jack F. Mattingly	813 Citizens Bank Bldg.	Lexington
A. H. Mattmiller	1600 Carolyne Drive	Lexington
Harold J. Maupin	305 Security Trust Bldg.	Lexington
W. Howes Meade	1546 Tates Creek Road	Lexington
Robert H. Measle	602 Bank of Commerce	Lexington
Robt. Lee Milby	218 Albany Road	Lexington
Harry B. Miller, Jr.	705 Security Trust Bldg.	Lexington
I. Jay Miller	201 Citizens Bank Bldg.	Lexington
William H. Miller	5 Northern Bank Bldg.	Lexington
Val J. Mitch	907 15th St. N.W.	Washington, D. C.
Robert C. Moffit	P. O. Box 1053	Lexington
Gayle A. Mohney	First Nat. Bank Bldg.	Lexington
Donald P. Moloney	504 Security Trust Bldg.	Lexington
R. P. Moloney	504 Security Trust Bldg.	Lexington
Tom G. Mooney	136 N. Limestone St.	Lexington
Roy J. Moreland	Court of Appeals	Frankfort
Roy Moreland	College of Law, Univ. of Ky.	Lexington
Joseph K. Morford	200 W. Main St.	Lexington
Raymond B. Murphy	200 Central Bank Bldg.	Lexington
R. E. L. Murphy	158 N. Upper St.	Lexington
Sylvester M. Nash, Jr.	510 First Federal Bldg.	Lexington
Albert F. Nebelsick	Route 1, Box 2	Aurora, Ind.
W. E. Nichols	612 Security Trust	Lexington
Paul Oberst	Univ. of Ky. College of Law	Lexington
Foster Ockerman	312 Security Trust Bldg.	Lexington
Robt. M. Odear	First Nat. Bank Bldg.	Lexington
Edw. E. Oliver	1847 Pensacola Drive	Lexington
Jno. Berry Overstreet	1712 Woodlark Drive	Lexington
John A. Palumbo	431 Henry Clay Blvd.	Lexington
James Park	First Nat. Bank Bldg.	Lexington
George B. Parks	730 Fifth St., N.W.	Washington 1, D. C.
H. T. Pemberton	306 S. Lake St.	Warsaw, Ind.
Lyle K. Phelps	1300 Fontaine Road	Lexington
T. E. Pinkston	244 Sycamore St.	Lexington
Goebel Porter	Route 2	Lexington
Paul A. Porter	1229 19th St., N.W.	Washington 6, D. C.
Edward F. Prichard, Jr.	Security Trust Bldg.	Lexington
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Rawlings Ragland	Investment Bldg.	Washington 5, D. C.
Wm. H. Raines	30 Mentelle Park	Lexington
Scott Reed	404 First Nat. Bank Bldg.	Lexington
Otto E. Reik	3725 Macomb St., N.W.	Washington, D. C.
J. Owen Reynolds	603 Security Trust Bldg.	Lexington
C. E. Rice, Jr.	9 Union Station Bldg.	Lexington
H. Hamilton Rice	511 Citizens Bldg.	Lexington
Robert E. Rice	809 Security Trust	Lexington
S. Jewell Rice	139 N. Upper	Lexington
James R. Richardson	1729 N.W. 11th Road	Gainesville, Fla.
Mildred O. Robards	250 Engman Ave.	Lexington
Wm. Lewis Roberts	Univ. of Ky. College of Law	Lexington
E. Alan Robins	P. O. Box 1182	High Point, N. C.
John S. Roche	207 Devonia	Lexington
Kelly G. Rogers	Central Bank Bldg.	Lexington
Barbara M. Rosenbaum	303 Citizens Bank Bldg.	Lexington
Elwood Rosenbaum	303 Citizens Bank Bldg.	Lexington
Calvert T. Roszell	801 Security Trust Bldg.	Lexington
A. B. Rouse	1403 Fontaine Road	Lexington
A. B. Rouse, Jr.	602 Bank of Commerce	Lexington
John W. Rowe	157 Deweese St.	Lexington
Harold J. Rucker	1131 Petroleum Life Bldg.	Midland, Texas
Miss Dorothy Salmon	Law Library, Univ. of Ky.	Lexington
W. S. Sandifer, Jr.	P. O. Drawer 42	Spartanburg, S. C.
Stanley M. Saunier, Jr.	813 Citizens Bank Bldg.	Lexington
Troy D. Savage	138 N. Upper St.	Lexington
Joseph M. Scott	1701 Bon Air Drive	Lexington
William C. Scott	49 Wall St.	New York, N. Y.
Robert B. Shearer	869 Lynn Drive	Lexington
Albert Lawrence Sherman	184 N. Mill St.	Lexington
W. E. Sherwood	7 Hobart St.	Bronxville, N. Y.
Weldon Shouse	209 Security Trust Bldg.	Lexington
Col. Chester D. Silvers O-39564	Staff Judge Adv., 1st U. S. Army, Governors Island, N. Y.	
C. E. Skidmore	2203 Circle Drive	Lexington
Geo. T. Skinner	Law Dept. U. S. Steel Co., 525 Wm. Penn Place	Pittsburg 30, Pa.

Paul Slaton	204	Citizens Bank Bldg.	Lexington
Herbert D. Sledd	601	Security Trust Bldg.	Lexington
William Edmund Sloan		Security Trust Bldg.	Lexington
Geo. R. Smith	603	Security Trust Bldg.	Lexington
Richard S. Smith	1105	S. Limestone	Lexington
Samuel Smith	7620	Parral	El Paso, Texas
Taylor G. Smith	138	N. Upper St.	Lexington
Wm. H. Smith	138	N. Upper St.	Lexington
W. T. Smith	710	Trust Co. Bldg.	Lexington
Guy H. Sowards	P.	O. Box 1392	Tryon, N. C.
Bertel M. Sparks	New	York Univ. Law School, Washington Square,	New York 3, N. Y.
Lou Ray Spence	P.	O. Box 685	Lexington
Elvis J. Stahr, Jr. Dean	College	of Law, Univ. of Ky.	Lexington 29
Dudley H. Starns	75	Hampton Court	Lexington
C. P. Stephens	Box	1490	Lexington
Robert F. Stephens	Savage	Lumber Co.	Lexington
Robert C. Stilz	602	Bank of Commerce	Lexington
Richard P. Stoll	501	Bank of Commerce Bldg.	Lexington
S. P. Strother	412	Citizens Bank Bldg.	Lexington
Neil G. Sullivan	402	Bank of Commerce Bldg.	Lexington
Charles W. Swinford	First	Nat. Bank Bldg.	Lexington
King Swope	612	First Nat. Bank Bldg.	Lexington
William R. Swope	612	First Nat. Bank Bldg.	Lexington
Walter L. Tackett	570	Woodland Ave.	Lexington
George W. Terrell	430	Transylvania Park	Lexington
Grover Thompson	1512	First Nat. Bank Bldg.	Lexington
Grover C. Thompson, Jr.	1510	First Nat. Bank Bldg.	Lexington
L. O. Thompson	316	Citizens Bank Bldg.	Lexington
Chas. A. Thornton	504	Central Bank Bldg.	Lexington 3
Harry B. Tilton	Eastin	Road	Lexington
Robert H. Tomlinson	128	S. Broadway	Lexington
Wm. H. Townsend	First	Nat. Bank Bldg.	Lexington
William G. Traber	7F	Nashota Drive	Mobile, Ala.
Alvin B. Trigg	600	Security Trust Bldg.	Lexington
E. G. Trimble	244	S. Ashland	Lexington
Frank G. Trimble, Jr.	Central	Bank Bldg.	Lexington
Robert J. Turley	136	N. Limestone St.	Lexington
Gardner L. Turner	323	Ridgeway Road	Lexington
Job D. Turner	404	First Nat. Bank Bldg.	Lexington
John Burke Turner	135	Washington Ave.	Lexington 41
Thomas R. Underwood, Jr.	823	Richmond Road	Lexington
Cecil D. Walden	40	Wall St.	New York 5, N. Y.
William L. Wallace	404	First Nat. Bank Bldg.	Lexington
Clifford L. Walters	421	Culpepper	Lexington
Joseph D. Webb	501	Security Trust Bldg.	Lexington
David S. Weil	809	Security Trust Bldg.	Lexington
John D. Welch	133	Louisiana Ave.	Lexington
Fred W. Whiteside, Jr.	Univ.	of Ky. College of Law	Lexington
A. N. Whitlock	1395	Lakewood Drive	Lexington
Squire N. Williams, Jr.	Atty.	Gen. Office	Frankfort
Hume Wilson	Box	1063	Lexington
Charles Wylie	509	Security Trust Bldg.	Lexington
Hogan Yancey	312	Security Trust Bldg.	Lexington
S. S. Yantis	268	W. Short St.	Lexington

FLEMING 6 COUNTY

O. L. Bright, Flemingsburg
O. R. Bright, Flemingsburg
C. W. Fulton, Flemingsburg
Richard L. Hinton, Flemingsburg
Harvey D. Leonard, 116 State St., Lexington
Mamie McCann, Flemingsburg
Howard McCartney, Flemingsburg
Lloyd MacDonald, Flemingsburg
J. Marvin McIntire, Flemingsburg
J. M. McIntire, Jr., Flemingsburg

FLOYD 7 COUNTY

Jarvis Allen, Prestonsburg
John Allen, Prestonsburg
Dixie Anna Bond, 101 W. 11th St., New York 11, N. Y.
J. D. Bond, 1415 N. Adams St., Arlington, Va.
Woodrow Burchett, Prestonsburg
H. R. Burke, Bonanza
J. B. Clarke, Prestonsburg
*Bert T. Combs, Court of Appeals, Frankfort
C. Kilmer Combs, N. Arnold Ave., Prestonsburg
Leroy Combs, 8926 Cardinal Ter., St. Louis 17, Mo.
Paul C. Combs, Prestonsburg
Hollie Conley, Prestonsburg
Preston M. Davidson, Prestonsburg
S. Colfax Ferguson, Prestonsburg
Fred G. Frances, Prestonsburg
Frank P. Hall, Weeksbury
Town Hall, Allen
Walter S. Harkins, Prestonsburg
D. H. Hatcher, Harold
Paul E. Hayes, Prestonsburg
*Edward P. Hill, Jr., Prestonsburg
Joe Hobson, Prestonsburg
Harris S. Howard, Prestonsburg
J. Woodford Howard, Prestonsburg
Clifford B. Latta, Prestonsburg
Clifford Martin, Allen
Burnis Martin, Prestonsburg
A. J. May, Prestonsburg

Alex H. Spradlin, Prestonsburg
Henry Stephens, Jr., Prestonsburg
Barkley J. Sturgill, Prestonsburg
Charles M. Tackett, 170-D Prichard Pl., Fort Knox
Edmond H. Tackett, Prestonsburg
J. P. Tackett Prestonsburg
Virgil O. Turner, Prestonsburg
Robert S. Wellman, Prestonsburg

FRANKLIN 5 COUNTY

Dee Ashley Akers, Statute Revision Comm., Frankfort
George W. Allf, 3013 Buchanan St., North Kansas City, Mo.
Robert H. Allphin, Commissioner of Revenue, Frankfort
Liggett B. Armstrong, Frankfort
Joseph L. Banken, 859 S. Greenbrier St., Arlington, Va.
Iris Reed Barrett, Frankfort
Shirley E. Begley, 217 W. Main St., Frankfort
William Harvey Bixler, Box 243, Frankfort
Howard L. Black, Frankfort
James C. Blair, 358 Catawba Ave., Akron, Ohio
John B. Browning, 628 Shelby St., Frankfort
Jno. E. Buckingham, 113 W. Third St., Frankfort
John M. Bull, Frankfort
Russell Burge, 118 Joralemon St., Brooklyn 1, New York
George M. Catlett, Dept. Motor Transp., Frankfort
Chat Chancellor, McClure Bldg., Frankfort
Sarah Layman Chancellor, McClure Bldg., Frankfort
Willam Todd Cheshire, Frankfort
James G. Childers, 106 Beechwood Ave., Frankfort
W. G. Clugston, 300 Country Club Drive, Topeka, Kansas
Louis Cox, Frankfort
John J. Crawley, Jr., 29 Fortune Lane, Levittown Pa.
*Robert K. Cullen, Comm. Court of Appeals, Frankfort
F. M. Dailey, Jr., Frankfort
Jno. D. Darnell, Frankfort
E. G. Davis, Jr., P. O. Box 404, Frankfort
Amos H. Eblen, Frankfort
Douglas W. Faris, R.F.D. No. 9, Frankfort
J. W. Farmer, Frankfort
Charles B. Fields, South Fulton, Tenn.
Ben B. Fowler, 2 Ashmore Drive, Frankfort
Christopher C. Frishe, 213 Birchwood Ave., Frankfort
R. Vincent Goodlet, Frankfort
Charles S. Gray, 1402 Penobscot Bldg., Detroit 26, Mich.
Albert Green, 27 Mann Ave., Fairborn, Ohio
Charles R. Gromley, Marion Center, Pa.
James P. Hanrahan, Frankfort
W. G. Harris, 105 Watson Court, Frankfort
Hafford E. Hay, Sower Bldg., Frankfort
Ora E. Hazelip, 615 Logan St., Frankfort
D. L. Hazelrigg, Frankfort
Walter C. Herdman, Frankfort
Chas. L. Hobson, 215 St. Clair St., Frankfort
De Vaughn Hodges, 1131 K. of P. Bldg., Indianapolis 4, Ind.
James F. Hoge, Jr., Office Reg. Co. I.R.S., 1114 Commerce St., Dallas, Texas
George Ray Holbrook, Morris Apts. No. 14, Frankfort
James M. Honaker, Sower Bldg., Frankfort
John J. Hopkins, McClure Bldg., Frankfort
Patricia M. Hopkins, 331 Versailles Road, Frankfort
Delmer Ison, Lyons Drive, Frankfort
T. W. Johnson, 120 Clinton St., Frankfort
J. Jerald Johnston, Sower Bldg., Frankfort
Lewis D. Jones, 115 E. Campbell St., Frankfort
Frank K. Kavanaugh, Frankfort
W. Owen Keller, P. O. Box 274, Frankfort
Robert H. Kinker, McClure Bldg., Frankfort
John C. Klotter, Sower Bldg., Frankfort
Richard L. Latimer, 333 W. Main St., Frankfort
J. J. Leary, McClure Bldg., Frankfort
Lt. Roger B. Leland, Victory Apts. No. 11-D, Ft. Benning Road, Columbus Ga.
Herbert D. Liebman, Box 233, Frankfort
D. W. Lindsey, Frankfort
Thomas F. Marshall, Frankfort
W. C. Marshall, Frankfort
H. V. McChesney, Jr., Frankfort
Thos. B. McGregor, Frankfort
Henry Meigs, II, 215 St. Clair St., Frankfort
John C. Mitchell, Golconda, Ill.
L. W. Morris, Frankfort
E. C. O'Rear, Frankfort
Robert M. Pearce, 711 McClure Bldg., Frankfort
Roy H. Pennington, State Capitol, Frankfort
Wm. H. Pittman, University of Missouri Law School, Columbia, Mo.
James H. Polsgrove, 226 E. Fourth St., Frankfort
Earle V. Powell, 305 Logan St., Frankfort
Allen Prewitt, Frankfort
Clyde E. Reed, Frankfort
H. D. Reed, Jr., Attorney General's Office, Frankfort
Marion Rider, Frankfort
William S. Riley, Frankfort
Lloyd K. Sharp, 109 Woerd Ave., Waltham, Mass.
Abe L. Shugerman, P. O. Box 306, University Branch, Miami 46, Fla.
Clifford E. Smith, Frankfort
James T. Smith, 11 E. Lexington St., No. 507, Baltimore 2, Md.
Kelly C. Smither, Frankfort
Manning Stewart, Burlington Hotel, Washington 5, D. C.
Robt. C. Stone, 900 Security Bldg., c/o F.B.I., Los Angeles, Calif.
Paul E. Tierney, Sower Bldg., Frankfort
George V. Triplett, 10 Adele Pl., Frankfort
E. C. Walker, Frankfort
Carl R. Watson, 3918 Stewart Ave., Richmond, Va.
Rudy Yessin, McClure Bldg., Frankfort
Wm. Arnold Young, Frankfort

FULTON 1 COUNTY

Jas. Hubbard Amberg, Hickman
W. B. Amberg, Hickman
John C. Bondurant, Hickman
Irad Bushart, 5817 Johnson Ave., Bethesda 14, Md.
Frank Carr, Fulton
Wm. S. Carr, Fulton
C. K. Davis, Hickman
Paul J. Durbin, SJA. Hqs. 82D, ABN Div., Ft. Bragg, N. C.
E. F. Fisher, Hickman
Jerry Jones, 201 Norman St., Fulton
Jennings H. Kearby, Fulton
C. P. Mabry, Hickman
Dee L. McNeill, Hickman
*E. J. Stahr, Hickman
W. C. Tipton, Jr., Hickman
Jas. H. Warren, Fulton

GALLATIN 5 COUNTY

F. S. Connely, Warsaw
*Ward Yager, Warsaw

GARRARD 5 COUNTY

Henry C. Cox, Lancaster
Delbert Eagle, Lancaster
Willis V. Johnson, 595 Vine St., El Centro, Calif.
H. Clay Kauffman, Lancaster
Edward P. Roark, Lancaster
Cecil C. Sanders, Lancaster
G. C. Walker, Lancaster
Gilbert M. Wilson, Lancaster

GRANT 6 COUNTY

John L. Ackman, Williamstown
L. M. Ackman, Williamstown
C. C. Adams, Williamstown
John J. Blackburn, Williamstown
Robert A. Blackburn, Williamstown
Lee B. Lanter, Williamstown
Ottis P. Lanter, Williamstown
H. S. Needham, Williamstown
William Threlkeld, Williamstown
Raymond R. Vincent, Williamstown
R. L. Vincent, Williamstown
E. H. Walton, Crittenden

GRAVES 1 COUNTY

Harry H. Boaz, 309 N. Fifth St., Mayfield
Malcolm R. Boaz, Mayfield
Samuel S. Boaz, Mayfield
S. T. Boaz, Mayfield
Seth T. Boaz, Jr., Mayfield
Clyde Burnett, Mayfield
Roscoe Cross, Mayfield
Kay P. Fisher, 1390 Oberle Road, Memphis, Tenn.
Wayne W. Freeman, Mayfield
Robert L. Gwin, Mayfield
M. B. Holifield, Atty. General's Office, Frankfort
James F. Kemp, Mayfield
Leroy E. Kennedy, Oglethorpe Apt. No. 6, 4835 Durden Drive, Chamblee, Ga.
F. B. Martin, Mayfield
J. W. McDonald, Mayfield
Sam B. Neely, Mayfield
William H. Parham, 312 Hale St., Mayfield
George H. Reed, 220 West South, Mayfield
Ewing Farland Robbins, Mayfield
Roy A. Roberts, Mayfield
Henry Jack Wilson, Mayfield

GRAYSON 2 COUNTY

Carl H. Boone, Leitchfield
R. H. Cannon, Leitchfield
Chester O. Carrier, Leitchfield
Allen P. Cubbage, Leitchfield
Thos. H. Cubbage, Leitchfield
Kenneth H. Goff, Leitchfield
Roy E. Graves, Leitchfield
G. D. Litsey, Leitchfield
L. V. Mattingly, Leitchfield
Delma L. Mauzey, Leitchfield

GREEN 3 COUNTY

Thos. L. Burress, Greensburg
L. M. Henderson, Greensburg
L. Victor Henderson, Greensburg
C. O. Milby, Greensburg
Vernon Shuffett, Greensburg

GREENUP 6 COUNTY

J. D. Atkinson, Greenup
J. D. Atkinson, Jr., Greenup
J. B. Bates, Greenup
C. B. Bennett, Greenup
C. H. Bruce, Greenup
L. D. Bruce, Russell
John F. Coldiron, Greenup
William H. Coldiron, Greenup
Carlton Counts, Fullerton
Charles M. Daniels, 346 Etna St., Russell
Porter H. Gilbert, 52 Anderson St., Dayton 10, Ohio
Lovel H. Liles, Greenup
Marne Q. Miller, P. O. Box 233, Southshore
Thomas E. Nickel, Greenup
Glenn E. Nippert, Raceland
William R. Ramey, Flatwoods
R. H. Riggs, Russell
Rinehart S. Shepherd, Greenup
Wm. T. Smith, Russell
*J. R. Sowards, Greenup
Frank K. Warnock, Greenup

HANCOCK 2 COUNTY

Harry G. Black, Hawesville

HARDIN 3 COUNTY

James R. Applewhite, Elizabethtown
Joseph A. Biagi, Office Staff JA, Berlin Command, APO 742, Postmaster, New York
Capt. Dale R. Booth, 195 J. Prichard Place, Fort Knox
Haynes Carter, Elizabethtown
D. M. Cooper, Elizabethtown
W. Verde Cornett, Elizabethtown
L. A. Faurest, Jr., Elizabethtown
William O. Gilbreath, 059454 Hq. 3rd Armored Division, Office of Judge Advocate, Fort Knox
Jas. T. Hatcher, Elizabethtown
*J. W. Hodges, Elizabethtown
J. Howard Holbert, Elizabethtown
Floyd K. Hollan, Elizabethtown
Robert N. Hubbard, Elizabethtown
Ordie S. Irwin, Elizabethtown
David D. Jarrett, 208 Woodland Court, Elizabethtown
Harry J. Joyce, 232 Poplar St., Elizabethtown
J. R. Layman, Elizabethtown
R. M. Layman, Elizabethtown
Arnold J. Lemaire, Stephensburg
Paul M. Lewis, Elizabethtown
C. E. Martin, Elizabethtown
A. B. Montgomery, Elizabethtown
J. B. Pierce, Jr., 520 E. Madison, Springfield, Ohio
Marguerite M. Richardson, 808 Federal Bldg., Los Angeles, Calif.
A. Frank Tabb, Elizabethtown
Horace E. Tabb, Elizabethtown
J. E. Wise, Elizabethtown

HARLAN 7 COUNTY

Bonnie B. Ayers, P. O. Box 271, McNary, Ariz.
J. C. Baker, Harlan
Joseph K. Beasley, Box 185, Harlan
H. M. Brock, Harlan
H. M. Brock, Jr., Harlan
James C. Brock, 606 S. Court St., Florence, Ala.
Gus B. Bruner, Harlan
Jim R. Bruner, Harlan
J. B. Carter, Harlan
Garret Castle, Harlan
Henry Clay Coldiron, 367 Orange St., Macon, Ga.
Clarence Cornelius, Harlan
James D. Cornette, Harlan

J. Leonard Davis, Harlan
John A. Doyle, Harlan
Mrs. John A. Doyle, Harlan
Jas. S. Greene, Jr., Harlan
Edward G. Hill, Harlan
*Astor Hogg, Harlan
Stanley R. Hogg, Court of Appeals, Frankfort
B. O. Howard, Harlan
Wm. Murphy Howard, Harlan
J. B. Johnson, Harlan
Lee B. Ledford, Smith
Geo. R. Pope, Harlan
G. E. Reams, Harlan
William A. Rice, Harlan
Seymour H. Rowland, Jr., Court of Appeals, Frankfort
James Sampson, Harlan
R. Kent Sampson, Harlan
Ray O. Shehan, Harlan
Dan. Boone Smith, Harlan
Don Cawood Smith, Harlan
S. W. Stacey, 322½ E. Cedar Ave., Burbank, Calif.
Leon Steinberg, Harlan
G. W. Unthank, Harlan
Letcher T. White, Harlan

HARRISON 6 COUNTY

Wm. S. Ammerman, Jr., P. O. Box 1764, Midland, Texas
*Albert H. Barker, Cynthiana
Chas. Fennell, Cynthiana
Wayne W. Fitzgerald, Cynthiana
J. M. Keith, Cynthiana
Harry Redmond Lair, Cynthiana
John P. Lair, Cynthiana
Royce C. Pulliam, 900 Security Bldg., Los Angeles, Calif.
Lloyd E. Rogers, Cynthiana
J. S. Sherwood, 3900 16th St., N.W. No. 516, Washington, D. C.
John Thaxter Sims, Cynthiana
*Mac Swinford, U. S. District Court, Cynthiana
G. L. Tucker, Cynthiana
W. W. Vanderen, Cynthiana

HART 3 COUNTY

Stokes A. Baird, Jr., Munfordsville
J. D. Craddock, Jr., Munfordsville
C. B. Dowling, Munfordsville
T. Elmo Hodges, Grand Rivers
C. B. Larimore, Munfordsville
Jas. B. Myers, Horse Cave
C. E. Nichols, Munfordsville
Chas. R. Richardson, Munfordsville
Davis Williams, Munfordsville
Harry H. Wilson, Munfordsville

HENDERSON 2 COUNTY

M. Merritt Alves, Henderson
Charles Asbell, 9403 Flower Ave., Silver Springs, Md.
Wm. McD. Branaman, Ohio Valley Bank Bldg., Henderson
Chas. A. Case, Jr., 1625 K. St., N.W., Washington 6, D C.
A. Y. Clay, R.F.D. No. 2, Corydon
George Clay, Henderson
William G. Craig, Henderson
Fred Crooks, Jr., Henderson
Burnett C. Dadisman, P. O. Box 438, Henderson
John L. Dorsey, Henderson
John L. Dorsey, Jr., 223 S. Main St., Henderson
Odie Duncan, Henderson
Wallace C. Eblen, Henderson
S. O. Heilbronner, Henderson
Leo King, Henderson
M. S. Mahurin, Henderson
Leonard T. Mitchell, 223½ First St., Henderson
John S. Palmore, Jr., Henderson
Doran E. Perdue, Henderson
William T. Quarles, Henderson
L. Allen Rhoads, Henderson
A. Ladd Skinner, Off. Div. Engr. Ohio River Div., P. O. 1159, Cincinnati 1, Ohio
Ben M. Strother, Henderson
William L. Sullivan, Henderson
Alan R. Vogeler, 308 Atlas Bank Bldg., Cincinnati 2, Ohio

HENRY 5 COUNTY

John M. Berry, New Castle
John W. Coomes, New Castle
Donald K. Floyd, Eminence
Evan Harrod, New Castle
Lewis D. Jones, New Castle
Minice J. Jones, Jr., New Castle
Louis T. Peniston, Turners Station
Eliz. Turner Sympson, New Castle
James F. Thomas, New Castle
Julia M. Thomas, New Castle
J. W. Turner, New Castle
J. Wirt Turner, Jr., New Castle

HICKMAN 1 COUNTY

Joe R. Johnson, Jr., Clinton
Mrs. Nancy D. Montgomery, Clinton
Harry Roberts, Clinton
Edmund Wroe, Clinton

HOPKINS 1 COUNTY

*H. F. S. Bailey, Madisonville
Wm. A. Bailey, White Plains
Frank D. Berry, Madisonville
J. C. Finley, Madisonville
C. G. Franklin, Madisonville
Carroll S. Franklin, Madisonville
B. N. Gordon, Madisonville
James F. Gordon, Madisonville
Laurence T. Gordon, Madisonville
M. K. Gordon, Madisonville
Donald C. Hoskins, Madisonville
Abner C. Johnson, P. O. Box 117, Berwyn, Pa.
Sara Cox Keckley, 621 Chestershire Road, Columbus 4, Ohio
Maubert R. Mills, Madisonville
Neville Moore, Madisonville
Carroll W. Morrow, Madisonville
Earle M. Nichols, Madisonville
Frederick E. Nichols, Reynolds Metal Bldg., Third & Grace Sts., Richmond 19, Va.
Mrs. Ruth McNeil Pate, Madisonville
J. W. Powell, Madisonville
F. B. Ryan, 7358 S. Michigan Ave., Chicago, Ill.
Thomas B. Spain, Madisonville
Wm. Robert Tapp, Madisonville
*Beverly B. Waddill, Comm. Court of Appeals, Frankfort
C. J. Waddill, Jr., Madisonville
L. B. Weir, Madisonville

JACKSON 5 COUNTY

D. G. Collier, McKee
Elmer Cunnagan, McKee
Hector Johnson, McKee
John C. Little, McKee
C. P. Moore, McKee
William Moore, Moores Creek
D. G. Wood, McKee

JEFFERSON 4 COUNTY

John Abbott	204 Columbia Bldg.	Louisville	2
William H. Abell	612 Marion E. Taylor Bldg.	Louisville	2
Edwin Abraham	603 Washington Bldg.	Louisville	2
Louis E. Ackerson	709 Marion E. Taylor Bldg.	Louisville	2
A. W. Adams	Box 343	Morristown, N. J.	
Virginia B. Adams	414-A Devereaux Ave.	Princeton, N. J.	
Wm. Addams	Seventh Bldg., 50 Seventh St. NE	Atlanta, Ga.	
Chas. M. Allen	504 Marion E. Taylor Bldg.	Louisville	2
Garland E. Allen	Louisville Trust Bldg.	Louisville	2
Ralph M. Allen	223 S. Fifth St.	Louisville	2
George R. Ambro	525 Citizens Bldg.	Louisville	2
Elisha K. Amos	300 Belleview Blvd., A-1	Alexandria, Va.	
Bernard C. Amshoff	317 Louisville Trust Bldg.	Louisville	2
Theodore H. Amshoff	223 S. Fifth St.	Louisville	2
C. W. Anderson, Jr.	608 W. Walnut St., No. 403	Louisville	3
Jackson M. Andrews, III	801 Ky. Home Life Bldg.	Louisville	2
Philip K. Andrews	223 S. Fifth St.	Louisville	2
Eugene L. Applegate	P. O. Box 141	Jeffersonville, Ind.	
John Alan Appleman	1314 W. University Ave.	Urbana, Ill.	
Philip P. Ardery	310 W. Liberty	Louisville	2
Edward C. Arenz	1436 S. Third St.	Louisville	2
Donald E. Armstrong	1017 Ky. Home Life Bldg.	Louisville	2
W. A. Armstrong	1017 Ky. Home Life Bldg.	Louisville	2
Jno. O. Arnold	Room 402 Court House	Louisville	2
Raymond C. Arny	808 Washington Bldg.	Louisville	2
M. M. Awty	716 S. 45th St.	Louisville	
Jack Badesch	418 W. Liberty St.	Louisville	2
Stanley R. Badesch	418 W. Liberty St.	Louisville	2
Edwin I. Baer	600 W. Market St.	Louisville	2
Sidney Baer	600 W. Market St.	Louisville	2
R. T. Baker	1200 E. Broadway	Louisville	2
Wilbur Scott Ball, Jr.	1629 Windsor Place	Louisville	4
Thos. A. Ballantine	832 W. Liberty	Louisville	2
Thomas A. Ballantine, Jr.	Ky. Home Life Bldg.	Louisville	2
Haywood Elliott Banks	765 Ridgeway	Cincinnati, Ohio	
William H. Banks	660 S. Fourth St.	Louisville	2
Horace M. Barker	901 Republic Bldg.	Louisville	2
G. F. Barkley, Jr.	2254 S. Shelby	Louisville	
Bernard H. Barnett	614 Ky. Home Life Bldg.	Louisville	2
Donald Barnett	428 Bauer Ave.	Louisville	
George B. Barrett, Jr.	2356 Ashwood Drive	Louisville	5
George F. Barth	1323 Phillips St.	Daytona Beach, Fla.	
J. R. Bartholomew	644 Sandra Court	Louisville	
Lucien B. Barton	9048 Bradhurst St.	Rivera, Calif.	
William T. Baskett	408 Louisville Trust Bldg.	Louisville	2
Theo. W. Bates	224 E. Broadway	Louisville	2
Francis E. Bauman	303 Martin Brown Bldg.	Louisville	
Fred F. Bauman	Route 1 Simcoe Lane	Louisville	7
Fred J. Baumgardner	3104 Martha Custis Drive	Alexandria, Va.	
Thomas W. Beale	3836 Beecher St., N.W.	Washington, D. C.	
C. W. Beatty, Jr.	620 Linden Ave.	Wilmette, Ill.	
Wilson K. Beatty	310 Citizens Bldg.	Louisville	2
Harry E. Beauchamp	1632 Algonquin Pkwy.	Louisville	
Mark Beauchamp	508 Realty Bldg.	Louisville	2
Mark Beauchamp, Jr.	921 Alameda Blvd.	Coronado, Calif.	
Junius V. Beaver	3219 Robin Road	Louisville	
Robert A. Becht	1805 Ky. Home Life Bldg.	Louisville	2
Albert Wm. Beck	1907 Lauderdale Road	Louisville	
Frank J. Becker	720 Heywood Ave.	Louisville	8
William D. Becker	406 Louisville Trust Bldg.	Louisville	2
Pendleton Beckley	1 Place Du Palis Bourbon	Paris, France	
J. Argyle Beeler	408 S. Fifth St.	Louisville	2
Carl W. Belcher	3808 W. St., S.E., Fairfax Village	Washington, D. C.	
C. L. Bell	216 Citizens Bldg.	Louisville	2
John L. Bennett, Jr.	722 Marion E. Taylor Bldg.	Louisville	2
Leslie T. Bennett	129 S. King St., P. O. Box 2866	Honolulu, Hiawaii	
Peter A. Bennett	1513 Indiana Ave.	Louisville	13
Robert C. Bensing	Western Reserve Univ., School of Law	Cleveland 6, Ohio	
Edward W. Bensinger, Jr.	423 Marion E. Taylor Bldg.	Louisville	2
Alex Berman	701 Louisville Trust Bldg.	Louisville	2
Donald J. Berman	2153 Baringer	Louisville	
Jerome D. Berman	608 Louisville Trust Bldg.	Louisville	2
Wm. E. Berry	City Atty. Office	Louisville	
S. E. Bevins	900 Starks Bldg.	Louisville	2
Moses Bilsky	3033 Beals Branch Drive	Louisville	6
Rudolph V. Binus	512 Louisville Trust Bldg.	Louisville	2
James S. Bishop	418 W. Liberty	Louisville	2
Philip T. Bizzell	1726 De Pauw Place	New Albany, Ind.	
James W. Blackburn	3803 Dixie Highway	Louisville	16
Fania Blacker	110 S. Fifth St.	Louisville	2
Frank F. Blackman, Jr.	6355 Bay Ridge Road	Jacksonville 7, Fla.	
Freeman B. Blackwell	929 Ky. Home Life Bldg.	Louisville	2

R. Lee Blackwell	1710 Ky. Home Life Bldg.	Louisville 2
Ellis E. Blake	506 Ky. Home Life Bldg.	Louisville 2
Gray M. Blanchard	1339 S. First St.	Louisville 8
Oscar L. Blanton	1826 Lafayette Ave.	St. Louis, Mo.
Clement H. Block	1010 Ky. Home Life Bldg.	Louisville 2
Herbert F. Boehl	1614 Ky. Home Life Bldg.	Louisville 2
Max Bohrer	3017 Centralia Court	Jeffersonville, Ind.
Daniel B. Boone	1106 Ky. Home Life Bldg.	Louisville 2
Alexander G. Booth	906 Washington Bldg.	Louisville 2
Percy N. Booth	903 Washington Bldg.	Louisville 2
Stanley J. Bordorf	631 S. First St.	Louisville
Morris B. Borowitz	419 Marion E. Taylor Bldg.	Louisville 2
*Raymond F. Bossmeyer, Circuit Judge	County Court House	Louisville 2
Carol B. Botkin	6303 N. Rockwell St.	Chicago 45, Ill.
Marmaduke B. Bowden	348 Asbury Ave.	Ocean City, N. J.
James G. Bowman	606 Louisville Trust Bldg.	Louisville 2
Berl Boyd	208 Daleview Lane	Louisville 7
Julia Reass Boyd	449 N. Wabash St.	Wheeling, W. Va.
L. G. Bradbury	929 Ky. Home Life Bldg.	Louisville 2
Louis Brammer		Anchorage
H. G. Breetz	908 W. Broadway	Louisville
Charles E. Breitbeil	27A St. Charles Apts.	Louisville 2
Clyde L. Breland, Jr.	1406 Ky. Home Life Bldg.	Louisville 2
Herbert A. Briel	2208 Elysian Fields	New Orleans 19, La.
Stanley Briel	1629 Ky. Home Life Bldg.	Louisville 2
William J. Briggs	215 E. Main St.	Flora, Ind.
Geo. Broadus	Ky. Home Life Bldg.	Louisville 2
Walter E. Bromley	221 Monahan Drive	Louisville
*Henry L. Brooks	U. S. District Court	Louisville
A. Dana Brown	Legal Dept., Standard Oil Co.	Louisville
Allen R. Brown	312 Cannons Lane	Louisville 6
Bart A. Brown	Citizens Fid. Bank & Trust Co.	Louisville 2
C. Maxwell Brown	408 Louisville Trust Bldg.	Louisville 2
Dorsey W. Brown	420 S. Fifth St.	Louisville 2
Eli H. Brown, III	420 S. Fifth St.	Louisville 2
J. Bernard Brown	1200 E. Broadway	Louisville 4
James P. Brown	1605 Ky. Home Life Bldg.	Louisville 2
John M. Brown	Route 8, Box 461	Louisville 16
Merrill Brown	310 W. Liberty St.	Louisville 2
Percy Brown, Jr.	610 Marion E. Taylor Bldg.	Louisville 2
Randolph A. Brown	419 W. Jefferson	Louisville 2
Seldon E. Brown	Assoc. Ind. of Missouri, 2004 Railway Exch. Bldg.	St. Louis, Mo.
William H. Brown	4615 College Ave.	College Park, Md.
Louis Brownstein	513 Louisville Trust Bldg.	Louisville 2
Robert W. Brunow	Ky. Home Life Bldg.	Louisville
Henry W. Bryan	Louisville Trust Bldg.	Louisville 2
H. DeBaun Bryant	9 Rebel Road	Louisville
James H. Bryant	2545 Grandview Drive	Vincennes, Ind.
Eugene N. Buchheit	940 Starks Bldg.	Louisville 2
Fred G. Buchhold	4021 Dixie Highway	Shively
William J. Buckingham	1824 Algonquin Pkwy	Louisville
J. E. Buckner	817 W. Walnut St.	Louisville 2
W. C. Buford	2802 W. Chestnut	Louisville 2
Thos. H. Bullen	807 Hazel St.	Louisville 11
Thos. W. Bullitt	Ky. Home Life Bldg.	Louisville 2
Wm. Marshall Bullitt	1710 Ky. Home Life Bldg.	Louisville 2
William F. Burbank	419 W. Jefferson	Louisville
Alton G. Burckle, Jr.	Box 1117 Hq. Sama, Air Force Base	McClellan, Calif.
William G. Burd	71 La Salle Place	Louisville
Elmo C. Burgess	518 W. Ormsby Ave.	Louisville 3
Frank W. Burke	421 W. Market	Louisville 2
R. T. Burke, Jr.	Ky. Home Life Bldg.	Louisville 2
Capt. Thos. W. Burks, Jr.	2466th AFRCTC Atterbury Air Force Base	Columbus, Ind.
Baldwin C. Burnam	c/o Stewart Dry Goods Co. 4th & Walnut St.	Louisville 2
Gilbert Burnett	2221 Douglass Blvd.	Louisville
Stephen A. Burnley	614 W. Walnut St.	Louisville 2
L. D. Burrus	6601 Estelle Ave.	Louisville 14
Henry J. Burt, Jr.	4500 S. Sixth St.	Louisville
E. J. Burton	218 Grand Ave., Route 3	Jeffersontown
Geo. C. Burton, II	800 Federal Office Bldg.	Houston, Texas
Omar T. Burton	515 N. Taggart	Clarksville, Ind.
R. L. Bush	2523 Gardiner Lane	Louisville
Gordon E. Butler		Crothersville, Ind.
A. Singleton Cagle	Ky. Home Life Bldg.	Louisville
Frank R. Cahill, Jr.	704 Realty Bldg.	Louisville 2
Geo. D. Caldwell	Louisville Trust Co.	Louisville 2
Joseph W. Cambron	1505 Ky. Home Life Bldg.	Louisville 2
Hugh K. Campbell	1970 Richmond Drive	Louisville
S. Lloyd Cardwell	1212 Ky. Home Life Bldg.	Louisville 2
James T. Carey, Jr.	Marion E. Taylor Bldg.	Louisville 2
Charles N. Carnes	3225 Denver Drive	Kansas City, Mo.
J. B. Carpenter, Jr.	Route 3, Box 159	Anchorage

Alfred M. Carroll	608 W. Walnut St.	Louisville 2
Thomas C. Carroll	614 Ky. Home Life Bldg.	Louisville 2
Wilbur Carroll	3300 Lester Ave.	Louisville 15
Roy Carson	504 Republic Bldg.	Louisville 2
Ellerbe W. Carter	P. O. Box 115	Titusville, Fla.
Dean E. Cassaday	227 Heyburn Bldg.	Louisville 2
Aubrey M. Cates, Jr.	242 Felder Ave.	Montgomery 6, Ala.
David G. Cates	303 Martin Brown Bldg.	Louisville 2
J. Fred Catron, Jr.	3939 Grandview Ave.	Louisville
Woosley M. Caye	310 W. Liberty, No. 501	Louisville 2
Collis C. Chamberlain	c/o L. & N. R. R. Co.	Louisville 3
F. Merrill Chandler	301 Laurel Court, Point Pleasant Beach	New Jersey
Jno. H. Chandler	620 Marion E. Taylor Bldg.	Louisville 2
Marion T. Charlton	P. O. Box 2966	Houston, Tex.
Sam L. Cheatham	150 Weisser Ave.	Louisville
Thad Cheatham, Jr.	1702 W. Cumberland	Knoxville 16, Tenn.
George Stanley Chenault	3541 Kings Highway	Louisville 5
Nicholas J. Cheper	Seagrams & Sons, 7th St. Road	Louisville 1
J. Matt Chilton	453 The Puritan	Louisville 3
J. D. Chittenden	4321 River Park Drive	Louisville 11
Thomas B. Choate	1704 Consumers Bldg., 220 State St.	Chicago 4, Ill.
J. M. Chrisovergis	132 Kingston Ave., No. 1	Louisville
Newton C. Churchill	403 Washington Bldg.	Louisville 2
Leo Ciacio	600 Kenwood Drive	Louisville
Michael James Clare	900 Hoffman Bldg.	Louisville 2
Garner Clark	132 N. 43rd St.	Louisville 12
Oldham Clarke	1112 Ky. Home Life Bldg.	Louisville 2
*Watson Clay, Comm.	Court of Appeals	Frankfort
W. H. Clay	Ky. Home Life Bldg.	Louisville 2
W. L. Clay, Jr.	Appliance Park	Louisville
George W. Clements	1750 W. Hill St.	Louisville
James Walter Clements	718 Marion E. Taylor Bldg.	Louisville 2
Arthur C. Coaplen	310 W. Liberty St.	Louisville 2
Eugene B. Cochran	501 S. Second St.	Louisville 2
Gavin H. Cochran	714 Ky. Home Life Bldg.	Louisville 2
Edwin L. Cohen	660 S. Fourth St.	Louisville
Estelle Gordon Cohen	434 Oakridge Ave.	N. Plainfield, N. J.
Herman Cohen	1010 Republic Bldg.	Louisville 2
William B. Cohen	1603 Ky. Home Life Bldg.	Louisville
Harris W. Coleman	Ky. Home Life Bldg.	Louisville 2
Wallace C. Collins	3103 Wheat Court	Alexandria, Va.
William G. Colson	218 S. Seventh St.	Louisville
Roscoe Conkling	610 Washington Bldg.	Louisville 2
Byron Cook	525 S. Second St., No. 32	Louisville 2
Carmol D. Cook	P. O. Box 2158	Vienna, W. Va.
T. Garnett Cook	Lincoln Bank Bldg.	Louisville 2
Marlow W. Cook	421 W. Market St.	Louisville
William E. Coolman	508 W. Jefferson St.	Louisville
Clifford Coomes	874 Fetter Ave.	Louisville 4
Ben T. Cooper	Ky. Home Life Bldg.	Louisville 2
R. F. Cooper, Jr.	c/o F.B.I. Dept. Justice	Washington, D. C.
Wm. F. Cooper		Prospect
Clay Copeland	317 Wallace Ave.	St. Matthews
Ewing Cossaboom	1622 Kemper Ave.	Cincinnati 31, Ohio
James E. Costello	1602 Ky. Home Life Bldg.	Louisville 2
Thomas M. Costello	1064 Cherokee Road	Louisville
Willis B. Cowley		Hanover, Ind.
Millard Cox	1022 Ky. Home Life Bldg.	Louisville 2
R. E. Cox	8920 Madisonville Rd., Rd No. 4	Cincinnati, Ohio
Frank Covle	3239 Taylor Blvd.	Louisville 8
Thurston M. J. Crady	303 Realty Bldg.	Louisville 2
H. Curtis Craig	311 W. Chestnut St.	Louisville 2
Eugene A. Crawford, Jr.	1033 W. Indian Trail	Louisville 13
Richard B. Crawford	1509 Ky. Home Life Bldg.	Louisville 2
W. J. Crecelius	325 S. Peterson Ave., No. 1	Louisville 11
James A. Crumlin	608 W. Walnut St.	Louisville 2
William H. Crutcher, Jr.	714 Ky. Home Life Bldg.	Louisville 2
George B. Cumberledge	706 Barret Ave.	Louisville
Comm. Robert E. Cummings	Office of J.A.G. Navy Pentagon Bldg.	Washington, D. C.
T. W. Cummins	1236 Garvin Pl.	Louisville 3
I. M. Cuneo	1112 Ky. Home Life Bldg.	Louisville 2
*L. R. Curtis	820 Marion E. Taylor Bldg.	Louisville 2
Norman Curtis	Marion E. Taylor Bldg.	Louisville 2
Clyde C. Cuzzort	222 Marion E. Taylor Bldg.	Louisville 2
S. W. Dail	333 Guthrie St.	Louisville 2
William E. Daly	644 S. 38th St.	Louisville
M. B. Damron	214 Heyburn Bldg.	Louisville 2
Robert W. Daniel	1001 Columbia Bldg.	Louisville
Raymond H. Daugherty	1008 L. & N. Bldg.	Louisville
Everett C. Davenport	3308 Lester Ave.	Louisville
Mary F. Davey	723 Hazel St.	Louisville
Gordon B. Davidson	2508 Meadow Road	Louisville
Edwin Oscar Davis	1100 Starks Bldg.	Louisville 2

Harry V. Davis, Jr.	304 Martin Brown Bldg.	Louisville 2
Jno. J. Davis, Jr.	1417 Ky. Home Life Bldg.	Louisville 2
Kenneth C. Davis	122 Bellaire Ave.	Louisville 6
Lawrence A. Davis, Jr.	117 Coral Ave.	Louisville
Robert E. Davis	305 Realty Bldg.	Louisville
Thomas M. Davis, Jr.	2314 Brownsboro Road	Louisville
Chas. I. Dawson	1805-26 Ky. Home Life Bldg.	Louisville 2
Richard M. Dawson	2208 Lauderdale Road	Louisville 5
Thomas S. Dawson	Ky. Home Life Bldg.	Louisville 2
Joseph E. Dearing	3418 Grand Ave.	Louisville 11
G. Phillip Deeb, Sr.	4519 Jewell St.	Louisville 12
William Q. De Funiak	Univ. of San Francisco, 2130 Fulton St. "Zone 17"	San Francisco, Calif.
Arthur J. Deindorfer	1614 Ky. Home Life Bldg.	Louisville 2
Robert E. Delehanty	707 Realty Bldg.	Louisville 2
S. E. Denker	1434 Larchmont	Louisville 8
H. H. Denton	2529 Broadmeade Road	Louisville 5
H. M. Denton	419 W. Jefferson	Louisville 2
E. Pual Denunzio	304 Citizens Bldg.	Louisville 2
Henry V. B. Denzer	306 Ky. Home Life Bldg.	Louisville 2
Laura E. Miller Derry	509 Ky. Home Life Bldg.	Louisville 2
Leonidas D. Deters	602 Ky. Home Life Bldg.	Louisville 2
Foster E. DeWees	Ky. Home Life Bldg.	Louisville 2
A. Gardener DeWitt, Jr.	2836 Yorkshire Blvd.	Louisville
J. Donald Dinning	Ky. Home Life Bldg.	Louisville 2
John C. Dixon	4135 Fordson Way	Louisville
William Joseph Dixon	412 Fifth St., N.W.	Washington 1, D. C.
Charles W. Dobbins	310 W. Liberty, No. 501	Louisville 2
Agnes Board Dodd	1646 Cowling Ave.	Louisville 5
Allen P. Dodd	515 Marion E. Taylor Bldg.	Louisville 2
Allen P. Dodd, Jr.	515 Marion E. Taylor Bldg.	Louisville 2
Edward A. Dodd	515 Marion E. Taylor Bldg.	Louisville 2
A. Robert Doll	614 Ky. Home Life Bldg.	Louisville 2
Frederick C. Dolt	114 S. 36th St.	Louisville
James S. Donohue	2906 Conestoga Ave.	Louisville
William L. Doolan	Hq. 10th Airforce, Selfridge Air Force Base, Selfridge, Mich.	
Charles M. Doran	331 W. Franklin St.	Portage, Wis.
Henry J. Dorenkamp, Jr.	2340 Gladstone Ave.	Louisville
N. H. Dosker	419 W. Jefferson	Louisville 2
Francis J. Dougherty, Jr.	1603 Ky. Home Life Bldg.	Louisville
John H. Dougherty	1229 Ky. Home Life Bldg.	Louisville 2
Lt. Col. Russell E. Dougherty	USAF, Atty, 5757 Adams St. Davis Monthan AFB	Tucson 15, Ariz.
Ruth C. Dougherty	1229 Ky. Home Life Bldg.	Louisville 2
H. W. Downard	2018 Baringer Ave.	Louisville
H. Collings Downes	3946 Napanee Road	Louisville 7
W. Wallis Downing	Louisville Trust Co. Bldg.	Louisville 2
Anton B. Dreidel	708 Realty Bldg.	Louisville 2
Wendell C. Dreier	OTRS 422 Maxwell A.F.B.	Montgomery, Ala.
Richard L. Drye	Ky. Home Life Bldg.	Louisville 2
George E. Dudley	202 Hilliard Bldg.	Louisville
Martin J. Duffy, Jr.	Marion E. Taylor Bldg.	Louisville 2
George D. Dulaney	4015 Elfin Ave.	Louisville
Andrew W. Duncan	1517 Ky. Home Life Bldg.	Louisville 2
Charles E. Duncan	1196 Starks Bldg.	Louisville 2
Panzie Harper Dunn	Second Floor, 14 S. Fifth St.	Zanesville, Ohio
Leo A. Dupre	1853 Yale Drive	Louisville
Chris Duvall	804 Realty Bldg.	Louisville 2
Frank Howe Dyer	311 Norton Bldg.	Louisville 2
Carl B. Eastes	Ky. Trust Co., Fifth & Court Place	Louisville 1
Thomas A. Eastes	315 S. Fifth St.	Louisville 2
H. E. Eberenz	1100 Audubon Pkwy.	Louisville 4
Earl Eckerle	3504 Dixie Highway	Louisville 16
Lt. Claude S. Eddleman, Jr.	Office of JAG., Dept. Army	Washington 25, D. C.
Wm. F. Edinger	223 S. Fifth St.	Louisville 2
Fred. R. Edney	2000 S. Ninth St.	Louisville 8
W. C. Edrington	Ky. Home Life Bldg.	Louisville 2
Charles Hayden Edwards	City Hall, Law Dept.	Louisville 2
Davis W. Edwards	606 Louisville Trust Bldg.	Louisville 2
J. Frederick Edwards	2710 Algonquin Pkwy.	Louisville
George R. Effinger	1614 Ky. Home Life Bldg.	Louisville 2
Leon M. Eichenholz	421 Marion E. Taylor Bldg.	Louisville 2
Carl K. Eisenmenger	Alpha Ave.	Bucciel
Marshall P. Eldred	420 S. Fifth St.	Louisville 2
Charles D. Eldridge	3317 Lennet Road	Louisville 8
Julian N. Elliott	Ky. Home Life Bldg.	Louisville 2
G. T. Ellis, Jr.	603 Orchard Drive	Louisville 2
M. D. Elston	803 Todd Bldg.	Louisville 2
C. Raymond Emler	Southern Trust Bldg.	Louisville 2
Franklyn W. Emminger	1429 Ky. Home Life Bldg.	Louisville 2
Ira F. Endres, Jr.	Watterson Trail P. O. Box 720	Fern Creek
Carl F. Englehardt, Jr.	400 Commerce Bldg.	Louisville 2
C. R. Escott	201 Madrid Bldg.	Louisville 2
S. W. Eskew	706 Ky. Home Life Bldg.	Louisville 2

Edward H. Evans	477 Starks Bldg.	Louisville 2
William W. Evans	Ky. Home Life Bldg.	Louisville 2
Lyndon Everbach	307 Louisville Trust Bldg.	Louisville 2
Edward T. Ewen, Jr.	401 Louisville Trust Bldg.	Louisville 2
Victor W. Ewen	910 Republic Bldg.	Louisville 2
*Ben F. Ewing	County Court House	Louisville 2
Louis M. Eyermann	Box 1172 Main P. O.	Jacksonville 1, Fla.
James E. Fahey	1912 Ky. Home Life Bldg.	Louisville 2
Clarence Eugene Farley	20 C Manheim Gardens	Philadelphia 44, Pa.
*B. H. Farnsley	Court House	Louisville 2
Charles P. Farnsley	2116 Confederate Place	Louisville 2
Charles E. Fautz	1120 E. St. Catherine	Louisville 4
James W. Feamster, Jr.	3629 Warner Ave.	Louisville 7
John Carroll Fears	662 S. 40th St.	Louisville 11
J. Carroll Fears	662 S. 40th St.	Louisville 11
Henry Federa	140 Ceder St.	New York 4, N. Y.
Charles W. Ferguson	2519 Catawba Lane	Louisville
Emmet R. Field	423½ W. Liberty	Louisville 2
William H. Field	416 W. Breckinridge, Apt. 4-D	Louisville
Chas. Edw. Fieldhouse	2641 Kings Highway	Louisville 5
Wilbur O. Fields	702 Ky. Home Life Bldg.	Louisville 2
Jno. H. Finck	1202 Delor Ave.	Louisville 4
F. W. Finger	229 Haldeman Ave.	Louisville 6
G. B. Finley	222 Brown's Lane	Louisville 7
Ford Fishback	1516 Ky. Home Life Bldg.	Louisville 2
W. V. M. Fishback	510 Marion E. Taylor Bldg.	Louisville 2
Marvin J. Fisher	Republic Bldg.	Louisville 2
Thomas C. Fisher	711 14th St., N.W.	Washington 5, D. C.
Wilber C. Fisher	Liberty Bank & Trust Co.	Louisville 2
Franklin S. Fitch	Louisville Trust Bldg.	Louisville 2
Howard M. Fitch	136 Breckinridge Lane	Louisville 7
L. M. Fleischer	300 Marion E. Taylor Bldg.	Louisville 2
Thomas E. Foley	Box 347	Huntington, W. Va.
Earle B. Fowler	Ky. Home Life Bldg.	Louisville 2
Jno. T. Fowler	408 Southern Trust Bldg.	Louisville 2
J. W. Fowler, Jr.	514 W. Jefferson St.	Louisville 2
Henry I. Fox	301 Louisville Trust Bldg.	Louisville 2
William J. Francis	204 Columbia Bldg.	Louisville 2
William W. Francis	P. O. Box 2036	Coral Ridge
Earle C. Frankenberger	1102 Ky. Home Life Bldg.	Louisville 2
James H. Frazee	500 Hilliard Bldg., 419 W. Jefferson St.	Louisville 2
Wm. E. Frazier	337 Waverly Hills San.	Waverly Hills
D. L. Frederick	1017 Ky. Home Life Bldg.	Louisville 2
Earl T. Frederick	223 S. Fifth St.	Louisville
Millard F. French	U. S. Veterans Reg. Off., 14th & Broadway	Louisville
Herman E. Frick	1517 Ky. Home Life Bldg.	Louisville 2
William Friedlander	207 Tyler Bldg.	Louisville
Irving I. Friedman	708 Realty Bldg.	Louisville
Manny H. Frockt	1010 Republic Bldg.	Louisville
E. H. Fryman	2103 Waller	Portsmouth, Ohio
William N. Fuller	3825 Michigan Drive	Louisville
John A. Fulton	Ky. Home Life Bldg.	Louisville
Neil W. Funk	208 Citizens Bldg.	Louisville 2
William Furlong	2125 Cherokee Pkwy.	Louisville
Henry P. Gaddie	3676-D Fincastle Road	Louisville 13
Warren K. Gaillard	2409 Tyler Lane	Louisville 5
Chas. E. Gaines	608 Louisville Trust Bldg.	Louisville 2
John H. Galea	2500 S. Third St.	Louisville
Thomas M. Galphin	613 Marion E. Taylor Bldg.	Louisville 2
Wade Hampton Gans	Philco Corp., 22nd & Lehigh Sts.	Philadelphia, Pa.
George H. Gardner, Jr.	9 Denham Road	Louisville 5
William A. Gardner	577 Upland Road	Louisville
Frank A. Garlove	600 Marion E. Taylor Bldg.	Louisville 2
Louis N. Garlove	624 Marion E. Taylor Bldg.	Louisville 2
Col. James Garnett 0389981	Hq. MAAGJ 8065 AU APO 500 c/o PM	San Francisco, Calif.
Lloyd W. Gates	230 Citizens Bldg.	Louisville 2
Joseph R. Gathright	The Kentucky Trust Co., Fifth & Court Place	Louisville 2
James F. Gaulding	2420 Crest Ridge Drive	Dallas, Texas
C. P. Geleynse	1410 Cherokee Road	Louisville 4
Frank B. Gensle	901 S. Third St.	Louisville 3
E. R. Gentry	1509 Ky. Home Life Bldg.	Louisville 2
John George	2514 Goldsmith Lane	Louisville 5
Oscar H. Geralds	Veterans Administration, 1405 W. Broadway	Louisville 3
Walter C. Gibbons	9 Maple Court	Louisville 8
Rollin Gibbs	Ky. Home Life Bldg.	Louisville 2
Alvin E. Gibson, Sr.	Starks Bldg.	Louisville 2
Finley F. Gibson, Jr.	Route 3	Anchorage
William L. Gibson	2300 Burwell	Louisville
Gaylord S. Gilbert		Angola, Ind.
David L. Gittleman	505 Louisville Trust Bldg.	Louisville 2
Martin Glazer	203 Realty Bldg.	Louisville

Martin R. Glenn	300 Marion E. Taylor Bldg.	Louisville
Charles D. Goble	2715 Virginia Ave.	Louisville
John P. Godfrey, Jr.	Ky. Dept. of Health, 620 S. Third St.	Louisville 2
Robert R. Goetzman	3814 Ormand Road	Louisville 7
Luther T. Goheen	3344 Lexington Road	Louisville
James H. Gold	1126 Ky. Home Life Bldg.	Louisville 2
Marvin Gold	725 W. Market	Louisville
Fred M. Goldberg	516 Ky. Home Life Bldg.	Louisville
Herman Goldberg	225 4th Ave.	New York 3, N. Y.
N. L. Goldsmith	607 Marion E. Taylor Bldg.	Louisville 2
Bernard S. Goldstein	1015 Ky. Home Life Bldg.	Louisville 2
Irving Goldstein	503 Realty Bldg.	Louisville 2
Wm. J. Goodwin	1017 Ky. Home Life Bldg.	Louisville 2
Wm. C. Goodwyn	Farm Credit Adm.	Louisville 2
Geo. D. Gorin	208 Columbia Bldg.	Louisville 2
Lewis J. Gorin, Jr.	2308 Valetta Lane	Louisville 5
Paul Gossage	223 S. Fifth St.	Louisville 2
David J. Gradman	208 S. LaSalle St.	Chicago, Ill.
Wilber L. Graff	6620 Evangeline	Louisville
Helen R. Graft	406 Louisville Trust Bldg.	Louisville 2
Arthur W. Grafton	300 Marion E. Taylor Bldg.	Louisville 2
C. W. Grafton	300 Marion E. Taylor Bldg.	Louisville 2
H. J. Graham	232 Citizens Bldg.	Louisville 2
*Lawrence S. Grauman	425 W. Liberty St.	Louisville 2
J. C. Graves	223 S. Fifth St.	Louisville 2
James Madison Graves	1614 Ky. Home Life Bldg.	Louisville 2
Norvin E. Green, Jr.	1521 Ky. Home Life Bldg.	Louisville 2
S. L. Greenbaum	Ky. Home Life Bldg.	Louisville 2
Patrick S. Greene	415 E. Market St.	Louisville 2
Geo. I. Greenup	P. O. Box 31	Norris, Tenn.
F. N. Greenwald	Box 2524 Area C, Wright Patterson AFB	Dayton, Ohio
L. Robert Greer	1048 Cherokee Road	Louisville
Robert J. Griswold	Ky. Home Life Bldg.	Louisville 2
William G. Gross	1014 L. & N. Bldg.	Louisville 1
Donald E. Groot	1614 Ky. Home Life Bldg.	Louisville 2
Robert E. Grubbs	Louisville Trust Bldg.	Louisville 2
Wm. L. Grubbs	1021 L. & N. R. R. Bldg.	Louisville 1
Jos. Grumme, Jr.	Route 3	Jeffersontown
William O. Guethlein, Jr.	3420 W. Broadway	Louisville
I. R. Gumer	503 Realty Bldg.	Louisville 2

Edwin J. Hadd	249 Sullivan St., No. BB	New York 12, N. Y.
Frank E. Haddad, Jr.	528 Ky. Home Life Bldg.	Louisville 2
Jasper F. Hagan	1207 Ky. Home Life Bldg.	Louisville 2
Robert J. Hagan	1207 Ky. Home Life Bldg.	Louisville 2
Philip Louis Haller	1370 Cypress St.	Louisville 11
A. Scott Hamilton	1102 Ky. Home Life Bldg.	Louisville 2
J. P. Hamilton	L. & N. R. R. Co.	Louisville 1
Wm. S. Hamilton	1224 Garvin Place	Louisville 3
Albert V. Hamm	332 Eastern Parkway	Louisville
W. F. Hammack	503 Fairlawn Road	Louisville 7
James Pryor Hancock	501 South Second St.	Louisville 2
John D. Hancock	2521 Gardiner Lane	Louisville
John S. Hancock, Jr.	189 Wolf Ave.	Wadsworth, Ohio
Joseph J. Hancock	Ky. Home Life Bldg.	Louisville 2
Charles R. Hand	2 North Garfield Ave.	Alhambra, Calif.
Herman G. Handmaker	713 Marion E. Taylor Bldg.	Louisville 2
Stuart Allen Handmaker	1660 N. 21st Road	Arlington, Va.
Bennie S. Hanish	2551 Saratoga Drive	Louisville
Sidney Hanish	Republic Bldg.	Louisville 2
D. Earle Hankins	620 S. Fifth St.	Louisville 2
Roy B. Hansbrough	1417 Ky. Home Life Bldg.	Louisville 2
John L. Harbolt	2109 Westlane	Louisville 16
Daniel P. Hardin	7500 Knollwood Road	Baltimore 4, Md.
E. C. Hardin, Jr.	Hq. 307th Bomb. WG (M)	Lincoln AFB, Neb.
Gemma M. Harding	1950 Sils Ave.	Louisville
J. Walter Harding	646 Starks Bldg.	Louisville
Ben B. Hardy	618-22 Louisville Trust Bldg.	Louisville
Ewing L. Hardy	618-22 Louisville Trust Bldg.	Louisville
Ewing L. Hardy, Jr.	618-22 Louisville Trust Bldg.	Louisville
Marshall B. Hardy, Jr.	506 W. Jefferson St.	Louisville 2
William J. Hardy	603 Louisville Trust Bldg.	Louisville 2
Harry L. Hargadon	722 Marion E. Taylor Bldg.	Louisville 2
Vincent J. Hargadon	722 Marion E. Taylor Bldg.	Louisville 2
Marion B. Harlan, Jr.	Johnson's Road	Eastwood
R. O. Harmon	Ky. Home Life Bldg.	Louisville 2
George K. Harris	300 Southern Trust Bldg.	Louisville 2
P. McKinley Harris	1101 Washington Bldg.	Louisville 2
Robert E. Harris	303 Realty Bldg.	Louisville 2
Chester C. Hart, Jr.	2440 Ransdell Ave.	Louisville 5
Ralph T. Hartwell	U. S. Engineer Office, Box 59	Louisville
Wm. M. Harvin	1505 Ky. Home Life Bldg.	Louisville 2
Charles G. Haskins	111 W. Washington St.	Chicago, Ill.

M. T. Hastings	Law Dept. L. & N. Bldg.	Louisville 3
Robert E. Hatton, Jr.	503 Marion E. Taylor Bldg.	Louisville 2
Herbert W. Hauschild	1930 Parrish St.	Philadelphia 30, Pa.
Russell Deane Hauss	207 W. Market St.	Louisville 2
Rexford L. Hawkins	1245 Hurt Bldg.	Atlanta, Ga.
A. R. Hayes	105 Court St.	Decoran, Iowa
Harold C. Haynes	Ormsby Village	Louisville
Franklin P. Hays	1912 Ky. Home Life Bldg.	Louisville 2
R. T. Hays	4725 S. Third St.	Louisville
Joseph M. Hayse	Louisville Trust Bldg.	Louisville
Nellie S. Hayse	Louisville Trust Bldg.	Louisville
R. Freeman Haywood, Jr.	2427 Cherokee Parkway	Louisville
J. Melvin Head	340 Starks Bldg.	Louisville 2
Durastus Headrick	1211 Kentucky Ave.	Louisville 13
Jack Q. Heath	1906 Ky. Home Life Bldg.	Louisville 2
Helen Horton Heavrin	2305 Taylorsville Rd.	Louisville 5
Geo. W. Heffner	830 Eastern Parkway	Louisville 4
W. S. Heidenberg	508 Louisville Trust Co. Bldg.	Louisville 2
A. R. Hellmann	1503 Ky. Home Life Bldg.	Louisville 2
M. M. Hellmann	1503 Ky. Home Life Bldg.	Louisville 2
Blakey Helm	503 Marion E. Taylor Bldg.	Louisville 2
Geo. C. Helm	4216 Winchester Rd.	Louisville 7
Jas. P. Helm, Jr.	903 Ky. Home Life Bldg.	Louisville 2
Nelson Helm	1212 Ky. Home Life Bldg.	Louisville 2
T. K. Helm, Jr.	1212 Ky. Home Life Bldg.	Louisville 2
C. K. Helman	603 Marion E. Taylor Bldg.	Louisville 2
Jas. A. Hemphill		Chester, N. J.
Matthew O. Henchey	1516 Ky. Home Life Bldg.	Louisville 2
Dennis Henderson	608 W. Walnut St., Suite 406-408	Louisville 3
G. A. Hendon, Jr.	3001 Hendon Lane	Louisville
James W. Hendricks	318 Wendover Road	Louisville
R. Wray Henriott	Law Dept. L. & N.	Louisville 1
Carl Henry		Kingston, Tenn.
James S. Henry	Bardstown Rd., Route No. 1	Fern Creek
Robt. R. Hensley	610 Ky. Home Life Bldg.	Louisville 2
Buford G. Herbert, 064986	Hq. USFA IA Section APO 168 USA c/o P. M. New York, N.Y.	
Ben Hermann	1915 S. Third St.	Louisville
Robert L. Hertzman	1588 Starks Bldg.	Louisville 2
R. E. Hession	212 Citizens Bldg.	Louisville 2
Henry R. Heyburn	714 Ky. Home Life Bldg.	Louisville 2
Thos. P. Heyser		Prospect
John K. Hickey, Major USAF	Hq. Air Defense Command Ent Air Force Base	Colorado Springs, Colo.
E. H. Hicks	524 S. 28th St.	Louisville
John G. Hicks	1614 Ky. Home Life Bldg.	Louisville 2
Orville G. Hicks		Lyndon
C. C. Hieatt	418 W. Jefferson St.	Louisville 2
Laurence E. Higgins	608 Louisville Trust Bldg.	Louisville 2
L. LeRoy Highbaugh	509 W. Market St.	Louisville 2
Arthur W. Hile	901 Realty Bldg.	Louisville 2
David H. Hill	237 W. Esplanade	Louisville
Richard H. Hill	916 Weisinger-Gaulbert Apts.	Louisville 2
Thomas E. Hill	1912 Alfresco Place	Louisville
Henning Hilliard	419 W. Jefferson St.	Louisville 2
Bernard Himmelfarb	141 Mustang St.	Louisville 5
William B. M. Hingeley	128 Wayne Ave.	Springfield, Pa.
Edward W. Hinkle	Louisville Trust Co.	Louisville 2
Jack Lorch Hirschfield	2030 Murray Ave.	Louisville 5
Robt. C. Hobson	1805 Ky. Home Life Bldg.	Louisville 2
Robert P. Hobson	1805-26 Ky. Home Life Bldg.	Louisville 2
Edward J. Hogan	809 Marion E. Taylor Bldg.	Louisville 2
Jerry A. Hogan	1106 Starks Bldg.	Louisville 2
Robert E. Hogan	809 Ky. Home Life Bldg.	Louisville 2
Tom Hogan	222 Marion E. Taylor Bldg.	Louisville 2
F. C. Hollingsworth	516 Eastern Parkway	Louisville 8
William N. Holloran	2531 Meadow Drive	Louisville 5
Ralph A. Homan	Senate Office Bldg.	Washington, D. C.
Rutherford R. Hoppe	223 S. Fifth St.	Louisville 2
Henry D. Hopson	702 Ky. Home Life Bldg.	Louisville 2
H. S. Horen	Ky. Home Life Bldg.	Louisville 2
Benj. Horton, Jr.	304 W. Liberty St.	Louisville 2
Maurice Horvitz	104 Realty Bldg.	Louisville 2
Harold T. Hotopp	205 Ring Road	Louisville
J. W. Hottell	Lincoln Bank Bldg.	Louisville 2
Charles Hough	910 Republic Bldg.	Louisville 2
C. Marshall House	1710 Poplar Level Road	Louisville
Oscar E. House	1121 Garvin Place	Louisville
George C. Howard, Jr.	2824 Yorkshire Blvd.	Louisville 5
Herbert C. Howard	310 W. Liberty St.	Louisville 2
Davis M. Howerton, Jr.	1212 Ky. Home Life Bldg.	Louisville 2
Garland R. Hubbard	Ky. Home Life Bldg.	Louisville 2
Jesse Y. Hubbard	507 Realty Bldg.	Louisville 2
John H. Hubbard	507 Realty Bldg.	Louisville 2
Robert Hubbard	Ky. Home Life Bldg.	Louisville 2

James A. Hubbs	604 Ky. Home Life Bldg.	Louisville 2
L. Edmund Huber	308 Southern Trust Bldg.	Louisville 2
Lucretia I. Huber	P. O. Box 60	Louisville 1
Voiers Hudson	Wood Road	Lyndon
Henry B. Huff	310 W. Liberty St.	Louisville
Hite H. Huffaker	219 Federal Bldg.	Louisville 1
John A. Huffaker	501 Realty Bldg.	Louisville 2
Walter E. Huffaker	1402 Barret Ave.	Louisville 4
James C. Hughes	6302 Heitzler, College Hill	Cincinnati, Ohio
Robert J. Hughes	1954 Roanoke Ave.	Louisville
Wallace T. Hughes	2600 Grinstead Dr.	Louisville 6
Josephine Hughett	314 Armory Place	Louisville 2
Maude A. Hughett	314 Armory Place	Louisville 2
William Gray Hume	420 S. Fifth St.	Louisville 2
Elmer C. Hume, Jr.	1304 Washington Bldg.	Louisville 2
J. William Hume, Jr.	R. R. 31	Jeffersontown
J. H. Humes	509 S. Seventh St.	Louisville 3
Alexander Pope Humphrey	1517 Ky. Home Life Bldg.	Louisville 2
Herman L. Humphrey	659 Madlon Court	Louisville
Lovell M. Humphrey	Ky. Home Life Bldg.	Louisville 2
Paul Lewis Humphrey	1422 Ky. Home Life Bldg.	Louisville 2
Edward S. Hungarland	417 W. Market St.	Louisville 2
Howard O. Hunn	268 St. Matthews Ave.	Louisville 7
Howard B. Hunt	207 St. Matthews, P. O. Bldg.	Louisville 7
Mary Gennet Hunt	207 St. Matthews, P. O. Bldg.	Louisville 7
Donald V. Hunter	920 Southern Bldg.	Washington 5, D. C.
Herman Richard Hurt, Jr.	5322 Devers Ave.	Louisville
Edward J. Hussey	415 W. Market St.	Louisville 2
J. E. Hutchins	708 Realty Bldg.	Louisville 2
Andrew Hyman	Ky. Home Life Bldg.	Louisville 2
J. D. Inman	1102 Ky. Home Life Bldg.	Louisville 2
John Irick	1566 McKay Ave.	Louisville
Chas. R. Isenberg	1006 Republic Bldg.	Louisville 2
Ed. P. Jackson, Jr.	602 Ky. Home Life Bldg.	Louisville 2
Mary B. Jackson	1117 Hilliard Ave.	Louisville
Robert C. Jackson	920 Audubon Pkwy.	Louisville
Henry Jacob	613 S. Fourth St.	Louisville
S. S. Jacobs	4374 Lemp Ave.	Studio City, Calif.
Thomas James II	624 Hawley Bldg.	Wheeling, W. Va.
Thos. K. Jarrell	6801 Ormond Road	Louisville 7
L. R. Jeanblanc	School of Law, Washington Univ.	St. Louis, Mo.
Orrin W. Jenkins	400 Marion E. Taylor Bldg.	Louisville 2
Elmer R. Johnson	403 Louisville Trust Bldg.	Louisville
Heber E. Johnson	1401 Ky. Home Life Bldg.	Louisville
Lewis M. Johnson	804 Marion E. Taylor Bldg.	Louisville 2
Lucian L. Johnson	704 Louisville Trust Bldg.	Louisville 2
Malcolm Johnson	20 Exchange Place	New York, N. Y.
Nicholas Johnson	600 Marion E. Taylor Bldg.	Louisville 2
Robert E. Johnson	305 Realty Bldg.	Louisville
Thomas T. Johnson, Jr.	1841 Adeline St.	Oakland 7, Calif.
Elbert Skiles Jones	910 Republic Bldg.	Louisville 2
Everett J. Jones	209 York St.	Louisville
Frank Leslie Jones, Jr.	212 E. Center St.	Kingsport, Tenn.
Harrison H. Jones	348 Belvar Ave.	Louisville 6
J. W. Jones	920 Ky. Home Life Bldg.	Louisville 2
Lawrence L. Jones	300 Marion E. Taylor Bldg.	Louisville
Lee S. Jones	920 Ky. Home Life Bldg.	Louisville 2
Raleigh O. Jones	2115 S. 41st St.	Louisville
*Stephens S. Jones	910 Republic Bldg.	Louisville 2
William B. Jones	2506 Alanmede	Louisville 6
Wylie E. Jones	1401 S. Third St.	Louisville
Herman G. Jorris	901 Republic Bldg.	Louisville 2
C. F. Judah	600 Marion E. Taylor Bldg.	Louisville 2
Louis H. Jull	1509 Ky. Home Life Bldg.	Louisville 2
Donald S. Justice	'203 Carry Bldg., 927 15th St., N.W.	Washington 5, D. C.
Albert B. Kaelin	315 Stahlman Bldg.	Nashville 3, Tenn.
Wm. S. Kammerer	806 Ky. Home Life Bldg.	Louisville 2
J. J. Kaplan	725 Marion E. Taylor Bldg.	Louisville 2
Fred J. Karem	801 Washington Bldg.	Louisville 2
J. P. Karem	402 Washington Bldg.	Louisville 2
Mary Jane Karem	801 Washington Bldg.	Louisville 2
Maurice S. Karner	5974 De. Giverville	St. Louis, Mo.
Chas. Wm. Karraker		Redding Ridge, Conn.
Henry M. Kauffmann	410 Washington Bldg.	Louisville
William J. Kearney	915 S. 32nd St.	Louisville
James P. Kearns, Jr.	2246 Blvd. Napoleon	Louisville
J. Paul Keith, Jr.	910 Republic Bldg.	Louisville 2
Robert W. Kell	c/o Am. Cyanamid Co. Pat. Dept., 1937 W. Main St.	Stamford, Conn.
C. E. Keller	504 Marion E. Taylor Bldg.	Louisville 2
Sylvester W. Kellerman, Jr.	1402 S. 28th St.	Louisville

Thos. F. Kellerman	263 Pennsylvania Ave.	Louisville 6
Commd. J. Linwood Kenner	Comdt. First Naval Dist., 495 Summer St.	Boston, Mass.
A. S. Kern	300 Old Farm Road	Louisville 7
James Y. Kerr	2116 Emerson Ave.	Louisville 5
Wilber Kessinger	429 W. Southern Heights	Louisville 14
Wm. Kiel	Ky. Home Life Bldg.	Louisville 2
John L. Kilgarriff	1614 Ky. Home Life Bldg.	Louisville 2
Robert W. Kincheloe	1801 Federal Office Bldg.	Kansas City 6, Mo.
Earl C. King	1858 Yale Drive	Louisville
Walter R. King	1529 Ky. Home Life Bldg.	Louisville 2
William M. Kinnaird	505 Sunset Road	Louisville
Gordon R. Kinsey	310 Citizens Bldg.	Louisville 2
Chas. G. Kipp	2240 Saratoga Drive	Louisville 5
Lt. Col. S. B. Kirby, Jr.	APO 323 Hq. Fealogfor, c/o P.M., San Francisco, Calif.	
Ray H. Kirchdorfer	809 Ky. Home Life Bldg.	Louisville 2
Gerald Kirven	501 S. Second	Louisville 2
Nicholas W. Klein	1427 N. Deleware St.	Indianapolis, Ind.
Edw. G. Klemm	903 Ky. Home Life Bldg.	Louisville 2
Chester E. Knight	2220 Hawthorne	Louisville
Thos. J. Knight	704 Louisville Trust Bldg.	Louisville 2
John L. Knopf	503 Ky. Home Life Bldg.	Louisville
W. B. Koch	2066 Douglass Blvd.	Louisville
Lewis D. Konigsford	802 Ky. Home Life Bldg.	Louisville 2
S. D. Krauth	1802 Ky. Home Life Bldg.	Louisville 2
A. C. Krieger, Jr.	1403 Ky. Home Life Bldg.	Louisville 2
A. C. Krieger	1403 Ky. Home Life Bldg.	Louisville 2
Willis W. Kirkwood	512 Weissinger-Gaulbert Apts.	Louisville 2
George H. Kunzman, Jr.	201 N. 39th St.	Louisville
Walter E. Lally	305 Citizens Bldg.	Louisville
Charles Lamar	508 W. Jefferson	Louisville 11
*S. E. Lampe	1015 Ky. Home Life Bldg.	Louisville 2
Charles Lane, Jr.	709 Realty Bldg.	Louisville 2
Edward C. Langan	3504 Kersey Lane	Sacramento 21, Calif.
F. W. Langolf	1403 Ky. Home Life Bldg.	Louisville 2
James R. Lavelle	319 W. Jefferson St.	Louisville 2
Ephraim K. Lawrence, Jr.	804 Realty Bldg.	Louisville 2
H. Bemis Lawrence	1129 Ky. Home Life Bldg.	Louisville 2
Jos. Lazarus	1428 Ky. Home Life Bldg.	Louisville 2
George Y. Leaf	709 W. Sixth St.	Jeffersonville, Ind.
John M. Leahy	1840 Board of Trade Bldg.	Chicago 4, Ill.
Robert D. Lear	121 N. Bullitt	Louisville 2
Laramie L. Leatherman	Btry. B. 529th F. A. Bn., APO 164, c/o Postmaster	New York, N. Y.
Alvin T. Lee	Route 1, Box 21AA	Valley Station
Vera Lee	3016 Hendon Road	Louisville 5
*J. Ward Lehigh	708 Realty Bldg.	Louisville 2
William G. Lehnig	1100 Starks Bldg.	Louisville 2
Alan N. Leibson	400 Louisville Trust Bldg.	Louisville 2
Charles M. Leibson	1743 Newburg Road, No. 2	Louisville
Charles Leibson	400 Louisville Trust Bldg.	Louisville 2
Joe G. Leibson	400 Louisville Trust Bldg.	Louisville 2
Julius Leibson	514 Louisville Trust Bldg.	Louisville 2
Oscar Leibson	624 Marion E. Taylor Bldg.	Louisville 2
E. R. Leigh	1021 L. & N. Bldg.	Louisville
Ray W. LeMaster, Jr.	3326 Oleanda Ave.	Louisville
James B. Lenihan	3800 Southern Pkwy.	Louisville
Joseph L. Lenihan	Law Dept. L. & N., 908 W. Broadway	Louisville
Robert G. Lentz	1321 Claranette Ct. No. C	Owensboro
C. C. Leonard	334 E. Broadway	Louisville 2
Lawrence S. Leopold	Ky. Home Life Bldg., Room 617	Louisville 2
Chas. E. Leppert, Jr.	2831 White Way Ave.	Louisville 5
John B. Lessenberry	419 W. Ormsby	Louisville
Charles M. Lester	4319 Statton Road	Louisville 5
Emanuel Levi	343 Mockingbird Valley Road	Louisville 7
Sam J. Levy	1309 Washington Bldg.	Louisville 2
Bryan L. Lewis	4323 S. Third St.	Louisville
J. Bernie Lewis	P. O. Box 66	Ava, Mo.
Erven H. Lightenberg	1701 Dixie Highway	Louisville 10
Mrs. Alma Alcorn Limoges	2216 Sycamore Ave.	Louisville 6
Lawrence R. Link, Jr.	Route 9, Bridwell Drive	Louisville 16
H. T. Lively	L. & N. R. R. Co.	Louisville 1
Jerry A. Lloyd	1162 Eastern Pkwy.	Louisville
John J. Locuoco	2115 Wrocklage Ave.	Louisville 5
F. A. Logan	610 Ky. Home Life Bldg.	Louisville 2
Ralph H. Logan	506 W. Jefferson	Louisville 2
George C. Long	120 E. Brandeis St.	Louisville 8
Wilton R. Long, Jr.	40 Hill Road	Louisville
Clarence E. Lopez	4039 St. Ives Court	Louisville 7
Wm. S. Love	1101 Washington Bldg.	Louisville 2
Robert M. Lowe, Jr.	306 Citizens Bldg.	Louisville 2
Sherman K. Lower	334 Eastern Pkwy.	Louisville
Edwin J. Lowry	419 W. Jefferson	Louisville
Charles R. Luker, Jr.	138 Stonewall Way, Route 1	Lyndon
Harry N. Lukins	511 Marion E. Taylor Bldg.	Louisville 2

Charles J. Lunderman, Jr.	304 S. Seventh St.	Louisville 3
Louis Lusky	901 Hoffman Bldg.	Louisville 2
H. Robertson Lynch	4477 Skyway Drive	Louisville
Richard F. Lynch	223 Citizens Bldg.	Louisville 2
S. A. Lynch	Marion E. Taylor Bldg.	Louisville 2
William A. MacKenzie, Jr.	1912 Ky. Home Life Bldg.	Louisville 2
R. D. McAfee	Louisville Trust Co.	Louisville 2
Harry S. McAlpin	602 W. Walnut St.	Louisville
J. A. McCall	4213 Fordson Way	Louisville 11
Joseph P. McCall	4213 Fordson Way	Louisville
David A. McCandless	Service Bldg., U. of L.	Louisville
B. Huntoon McCann	208 Citizens Bldg.	Louisville 2
J. H. McChord	L. & N. R. R. Co.	Louisville 3
Charles C. McConnell	136 Breckenridge Lane	Louisville
William T. McConnell, Jr.	421 Macon Ave.	Louisville
Bryan S. McCoy, Jr.	916 Ky. Home Life Bldg.	Louisville
Stephen L. McCoy	223 S. Fifth St.	Louisville 2
John A. McCrea	1015 Rose Drive	Louisville
Evelyn J. McCreary	413 Lotis Way	Louisville
James A. McCrocklin	Box 602 Route 1	Anchorage
Wendell H. McCulloch, Jr.	1010 Vermont Ave., N.W.	Washington 5, D. C.
Mary L. McCurdy	546 S. First St.	Louisville
Murray P. McDevitt	1706 Edenside	Louisville 4
A. L. McDonald	223 S. Fifth St.	Louisville 2
R. S. McDuffee	133 E. Amhurst	Louisville
Ralph McElfresh	3310 Carew Tower	Cincinnati, Ohio
Lawrence Kent McElwain	1112 Ky. Home Life Bldg.	Louisville
H. E. McElwain, Jr.	1112 Ky. Home Life Bldg.	Louisville 2
Jas. A. McEwan	131 E. Hill St.	Louisville 8
Patrick H. McGuffey	3023 Curran Road	Louisville 5
R. I. McIntosh	1805 Ky. Home Life Bldg.	Louisville 2
Charles W. McKay	Louisville Trust Bldg.	Louisville 2
Everett V. McKay, Jr.	120 E. Francis St.	Louisville
Homer C. McLellen	1504 Ky. Home Life Bldg.	Louisville 2
Cecil C. McMasters	557 Starks Bldg.	Louisville 2
Don F. McNeal	6517 Evangeline	Louisville
Norris McPherson	806 Ky. Home Life Bldg.	Louisville 2
Edward L. Mackey	Ky. Home Life Bldg., Room 1602	Louisville 2
Elliott Lee Maddox	2118 Lauderdale	Louisville 2
Robert L. Maddox, Jr.	300 Marion E. Taylor Bldg.	Louisville 2
Wm. M. Maddox	900 Edmonds Bldg.	Washington 5, D. C.
Armer H. Mahan	Starks Bldg.	Louisville 2
Frank M. Mahin	1507 Heyburn Bldg.	Louisville
H. L. Mahurin	Box 386	Evansville, Ind.
Capt. A. C. Malone, Jr., 063275	152 Delaware Hall, South Area	Fort Myer, Arlington 8, Va.
Harry F. Malone	600 W. Market St.	Louisville 2
Karl D. Malone	1417 Ky. Home Life Bldg.	Louisville 2
Henri L. Mangeot	Law Dept. City Hall	Louisville
Louis P. Maniatis	528 Ky. Home Life Bldg.	Louisville 2
John Manly	307 Louisville Trust Bldg.	Louisville 2
Sam Manly III	Ky. Home Life Bldg.	Louisville 2
Henry B. Mann	223 S. Fifth St.	Louisville 2
James R. Mansfield	1016 Oakwood Ave.	Louisville
Wallis H. Manske	724 Marion E. Taylor Bldg.	Louisville 9
Thomas C. Mapother, Jr.	704 Hoffman Bldg.	Louisville 2
Emeric Maratta	505 Oxford Place	Louisville 7
Irvin Marcus	1417 Ky. Home Life Bldg.	Louisville 2
Harold R. Marquette	610 Washington Bldg.	Louisville 2
A. M. Marret	804 Marion E. Taylor Bldg.	Louisville 2
B. K. Marshall	702 Louisville Trust Bldg.	Louisville 2
Daniel P. Marshall, Jr.	804 Marion E. Taylor Bldg.	Louisville 2
John Marshall, Jr.	576 Starks Bldg.	Louisville 2
John Marshall, Jr.	Ky. Home Life Bldg., Room 715	Louisville 2
Malcolm Y. Marshall	610 Marion E. Taylor Bldg.	Louisville 2
I. Dillard Martin		Lyndon
William L. Martin	Law Dept. Nat. Board, 222 W. Adams St.	Chicago 6, Ill.
Wallace G. Mathis	1843 Douglass Blvd.	Louisville
Ruth F. Mattson	1308 Eastern Pkwy.	Louisville
John M. Mayer	421 Marion E. Taylor Bldg.	Louisville 2
Louis G. Mayer	421 Marion E. Taylor Bldg.	Louisville 2
Stanley B. Mayer	Ky. Home Life Bldg., Room 1202	Louisville 2
Durward W. Maynard	1609 Ky. Home Life Bldg.	Louisville
Ralph J. Maynard	4810 Glenmont Drive	Bellaire, Texas
Benjamin Mazin	301 Ky. Home Bldg.	Louisville 2
James P. Meagher	854 S. 32nd St.	Louisville
Robert W. Meagher	1517 Ky. Home Life Bldg.	Louisville 2
William M. Meaney	2510 Sherry Road	Louisville 17
Randal A. Mehler	2503 Wendell Ave.	Louisville
George F. Meister	Alfred I. DuPont Bldg.	Miami, Fla.
H. E. Meixner	102 Willean Drive, Brownsboro Pk.	Louisville
William Mellor	903 Ky. Home Life Bldg.	Louisville 2
B. B. Melvin	222 Marion E. Taylor Bldg.	Louisville 2
Jas. Warren Menefee	Louisville Trust Bldg.	Louisville 2
William D. Menefee	108 S. Second St.	Louisville

Edwin P. Mengel	Ky. Home Life Bldg.	Louisville 2
Ollie L. Merchant	712 Louisville Trust Bldg.	Louisville 2
Henry T. Merritt	510 Marion E. Taylor Bldg.	Louisville 2
James R. Merritt	U. of L. College of Law	Louisville 8
Jane Merritt	U. of L. College of Law	Louisville 8
Everett H. Metcalf, Jr.	702 Ky. Home Life Bldg.	Louisville 2
J. T. Metcalf	Law Dept. L. & N. Bldg.	Louisville 3
Maria C. Meuter	4818 Southern Pkwy.	Louisville 14
Walter F. Meuter	4818 Southern Pkwy.	Louisville 14
Chas. G. Middleton	501 S. Second St.	Louisville 2
Chas. G. Middleton, Jr.	501 S. Second St.	Louisville 2
Edwin G. Middleton	501 S. Second St.	Louisville 2
W. H. Millard, Sr.	511 Zane	Louisville
Edwin G. Miller	2232 Gladstone Ave.	Louisville 5
James P. Miller	1629 Ky. Home Life Bldg.	Louisville 2
John T. Miller	2354 Village Drive	Louisville
Lee Curd Miller	2238 Village Drive	Louisville
Merle R. Miller	240 W. Esplanade	Louisville 14
Neville Miller	4426 Garfield St., N.W.	Washington, D. C.
P. Galt Miller	3908 Springhill Road	Louisville 7
Robert N. Miller	1001 Connecticut Ave.	Washington 6, D. C.
Robert R. Miller	3014 Dartmouth Road	Louisville
*Shackelford Miller, Jr.	U. S. Cir. Court of Appeals, Federal Bldg.,	Cincinnati, Ohio
Stewart J. Miller	1506 Ky. Home Life Bldg.	Louisville 2
William A. Miller	310 W. Liberty	Louisville 2
W. S. Miller	Louisville Trust Bldg.	Louisville 2
W. Scott Miller, Jr.	408 Louisville Trust Bldg.	Louisville
James S. Milliken, Jr.	134 Southland Blvd.	Louisville 14
John S. Milliken, Jr.	713 Marion E. Taylor Bldg.	Louisville 2
B. Hudson Milner	501 S. Second St.	Louisville 2
Charles W. Milner	709 Marion E. Taylor Bldg.	Louisville 2
Jno. L. Milton	4780 Crittenden Drive	Louisville 9
Frank E. Mimms	309 Westport Drive	Louisville
Ola M. Miracle	608 Louisville Trust Bldg.	Louisville 2
Emmett V. Mittlebeeler	Ky. Home Life Bldg.	Louisville 2
Wm. Loraine Mix	606 Ky. Home Life Bldg.	Louisville 2
H. H. Monsky	829 W. Broadway	Louisville 3
Coleman C. Moore	3539 Graceland Ave.	Indianapolis, Ind.
Emmett Moore, Jr.	1116 Lone Oak	Louisville 13
Nevil D. Morehead	728 Ky. Home Life Bldg.	Louisville 2
*John R. Moremen	Court of Appeals	Frankfort
Elmer E. Morgan	2430 Concord Drive	Louisville
Fred Morgan	530 Forum Ave.	Louisville
Gerald D. Morgan	R.F.D. 3	Gaithersburg, Md.
Ben Hume Morris	P. O. Box 1080	Louisville 1
Chas. W. Morris	624 Marion E. Taylor Bldg.	Louisville 2
Homer F. Morrissey	109 S. Ardmore Ave.	Villa Park, Ill.
R. M. Morton	Realty Bldg., Room 501	Louisville 2
Roy G. Mosher	7 N. Seventh St.	St. Louis, Mo.
Roy F. Mouser	5028 Laughlin Ave.	Louisville
V. R. Mucci	4736 S. Rutland Ave.	Louisville
Jack E. Mudd	603 Washington Bldg.	Louisville 2
Jay F. Mueller	626 Marshall Ave.	Clarksville, Ind.
P. B. Muir	208 Urban Bldg.	Louisville 2
William P. Mulloy	1516 Ky. Home Life Bldg.	Louisville 2
Robert J. Murphy	203 Realty Bldg.	Louisville
Harry K. Murray	215 S. E. Seventh St.	Evansville 13, Ind.
Richard H. Nash	315 Kingston	Louisville
Harry W. Neal		Prospect
Roy C. Neikirk	1064 Reasor Ave.	Louisville
Wm. F. Neill	538 Baxter Ave.	Louisville
Frank A. Nelson, 523511, USN	Office Staff Judge Adv. Sandia Base,	Albuquerque, N. M.
Herschel S. Nelson	400 S. Fifth St.	Louisville
Donald F. Nemitz	312 Biltmore Road	Louisville 7
Sarah Netoffsky	7611 Byron Ave.	Miami Beach 41, Fla.
Bernard M. Newburg	3725 Lyons Lane	Alexandria, Va.
Stanley Newhall	Louisville Trust Bldg.	Louisville 2
Kenneth J. Newman	Realty Bldg., Room 505	Louisville 2
S. O. Newman	420 Belgravia Court	Louisville 3
W. L. Newton	Indian Hills Trail	Louisville 7
S. Rush Nicholson	604 Ky. Home Life Bldg.	Louisville 2
Jas. N. Nickell	800 Starks Bldg.	Louisville 2
Louis M. Nicoulin	681 S. 38th St.	Louisville
Chas. R. Niles	300 Portland Bldg.	Louisville 2
T. J. Nohalty	309 Ky. Home Life Bldg.	Louisville 2
Geo. W. Norton, Jr.	334 E. Broadway	Louisville 2
George A. Ochs, III	2501 Alanmede Road	Louisville 5
Tom M. O'Connell	72 Valley Road, No. 6	Louisville 4
Squire R. Ogden	613 Marion E. Taylor Bldg.	Louisville 2
Carrol Ohlson	410 Macon Ave.	Louisville 7
Richard Collins Oldham	1517 Ky. Home Life Bldg.	Louisville 2
John G. O'Mara	6518 Estele	Louisville
Emmet O'Neal	Tower Bldg.	Washington, D. C.

Jim A. O'Neal	212 East University Apts.	Bloomington,	Ind.
Merit O'Neal	2136 Maryland Ave.	Louisville	
Jno. F. O'Regan	1021 Cardinal Drive	Louisville	4
John T. Orlandi	518 Locust Ave.	Jeffersontown	
James J. Osborne	1916 Hampden Court	Louisville	
John S. Osborn, Jr.	1222 Cherokee Road	Louisville	
P. F. Osborn, III	2172 Strathmoor Blvd.	Louisville	
Martin B. O'Sullivan	304 Ky. Home Life Bldg.	Louisville	
W. Clarke Otte	604 Ky. Home Life Bldg.	Louisville	2
W. M. Otter	2551 Ransdell	Louisville	
Beulah Hampton Ousley	315 Louisville Trust Bldg.	Louisville	2
Carl Ousley, Jr.	Court House	Louisville	2
Brent Overstreet	928 Ky. Home Life Bldg.	Louisville	2
Alice T. Owen	1300 S. Third, No. 6	Louisville	
Olney B. Owen	206 Bramton Road	Louisville	

Vernon B. Palmer	2801 Preston Highway	Louisville	
Sandy Paniello	303 Realty Bldg.	Louisville	2
Homer Brown Parrent	Ky. Home Life Bldg.	Louisville	2
Marvin B. Pash	66 La Sierra Drive	Arcadia,	Calif.
John R. Pate	1503 Jefferson St., N.	Arlington,	Va.
Edwin W. Paul	303 Realty Bldg.	Louisville	2
Joseph H. Payne	2222 Talbott	Louisville	5
S. Tilford Payne, Jr.	307 Louisville Trust Bldg.	Louisville	2
Royden Peabody, Jr.	1517 Ky. Home Life Bldg.	Louisville	2
F. L. Pearl	502 Ky. Home Life Bldg.	Louisville	2
William B. Peden	4005 Elmwood Ave.	Louisville	7
Fred W. Peel	World Center Bldg.	Washington 6,	D. C.
Milburn G. Peers	319 Central Ave.	Louisville	
Olga S. Peers	317 Central Ave.	Louisville	8
E. E. Pendergrass	712 Ky. Home Life Bldg.	Louisville	2
Nelson Perry	119 Gibson Road	Louisville	7
W. A. Perry	305 Board of Trade Bldg.	Louisville	2
R. A. Persky	126 Seventh St.	Augusta,	Ga.
Arthur Peter	715 Ky. Home Life Bldg.	Louisville	2
Emil Peter, Jr.	18 Pembroke Road	Louisville	
Garner M. Petrie	806 Ky. Home Life Bldg.	Louisville	2
Ralph S. Petrilli	2114 Village Drive	Louisville	5
Chas. E. Peyton	1304 Washington Bldg.	Louisville	2
Thomas E. Pfau	2018 Grinstead Drive	Louisville	
Mary B. Pfeffer	3534 Taylorsville Road	Louisville	5
Fred C. Philby, Major U.S.A.	109 Jefferson Davis Highway	Arlington,	Va.
S. Albert Phillips	2902 Cannon Lane	Louisville	
James C. Pickerill	2505 W. Burnett Ave.	Louisville	
Donald R. Pierce	1476 S. Fourth St.	Louisville	
Oscar E. Pierce	1134 Berkley St.	Louisville	13
John H. Piercey	208 Montgomery Bldg.	Muskegon,	Mich.
E. Irene Pigman	116 S. Fifth St.	Louisville	
Joseph P. Pike	606 Ky. Home Life Bldg.	Louisville	2
Woodrow W. Pile	1300 North Shore Drive	San Benito,	Texas
Salvadore A. Pinto	1503 Ky. Home Life Bldg.	Louisville	2
James H. Polsgrove	216 Norton Bldg.	Louisville	2
Charles Porter	1529 Ky. Home Life Bldg.	Louisville	2
C. M. C. Porter	1219 Falcon Drive, Audubon Park	Louisville	
Lawrence S. Poston	217 Kennedy Court	Louisville	6
J. Miles Pound	218 S. 41st St.	Louisville	12
Duke N. E. Powell	308 Citizens Bldg.	Louisville	2
H. T. Powell	1819 G St., N.W.	Washington 6,	D. C.
H. F. Poynter	1015 Ky. Home Life Bldg.	Louisville	2
Chas. W. Price	668 32nd St.	Washington 7,	D. C.
Leonard S. Price	P. O. Box 410	Rock Island,	Ill.
Alvin L. Pritchard	1600 W. Hill St.	Louisville	10
N. B. Pritchett	506 W. Jefferson	Louisville	2
Willie T. Puckett	405 Louisville Trust Bldg.	Louisville	2

J. L. Quertermous	310 W. Liberty, No. 516	Louisville	2
Edwards M. Quigley	4007 Leland Road	Louisville	7
Matthew B. Quinn, Jr.	2429 Portland Ave.	Louisville	

Gordon C. Rader	4526 San Jose Lane	Columbus 13,	Ohio
J. Darlington Raine	Ky. Home Life Bldg.	Louisville	2
Frank C. Rapp	3922 Taylor Blvd.	Louisville	8
Fred J. Rapp	900 Security Bldg., c/o F.B.I.	Los Angeles 41,	Calif.
Eugene P. Rassinier	1118 Hilliard	Louisville	
Edwin A. Rausch	625 Floral Terrace	Louisville	6
James N. Ravlin	2511 Saratoga Drive	Louisville	5
Ira S. Ray	559 Wainwright	Louisville	
R. Everett Ray	216 Phythian Bldg.	Louisville	3
Thomas L. Ray	1517 Ky. Home Life Bldg.	Louisville	2
Clarence Raymond	Law Dept. L. & N., 908 W. Broadway	Louisville	1
A. W. Redmon	401 Louisville Trust Bldg.	Louisville	2
Joseph T. Redmon	Route 4, Box 71-F	Martinsburg, W.	Va.
Fred B. Redwine	307 Hillcrest Ave.	Louisville	
John T. Redwine	1839 Rutherford Ave.	Louisville	5

Virgil Homer Redwine, Jr.	428 Federal Bldg.	Louisville 1
Ednah A. Rees	112 Wiltshire Ave.	Louisville 7
Edward J. Rehm	306 Ky. Home Life Bldg.	Louisville 2
Miles P. Rehorn	227 Citizens Bldg.	Louisville 2
H. Collis Reid, Jr.	Ky. Home Life Bldg.	Louisville 2
Harry G. Reid	1544 Cherokee Road	Louisville 10
John L. Reid	4625 Beaver Road	Louisville
Norris W. Reigler	3524 Fincastle Road	Louisville
John W. Render	214 S. Hite Ave.	Louisville 6
George E. Reusch	Route 1	Marysville, Ind.
Albert F. Reutlinger	501 S. Second St.	Louisville 2
Lt. Col. R. W. Reynolds, 042638	7100-1AU. Hq. AMG. Det., APO 209 c/o P.M.,	New York, N. Y.
Charles O. Rice	1264 S. Brook St.	Louisville
Carl J. Richard	Ky. Home Life Bldg.	Louisville 2
Graddy Gary Richard	South Side Ridge Road, P.O. Box 172	Anchorage
W. Lee Richard	206 N. Hubbard Lane	Louisville 2
Ralph H. Richards	3212 Dumesnil	Louisville
C. H. Richardson, Jr.	1101 Washington Bldg.	Louisville 2
Jack L. Richardson, III	4533 Southern Pkwy.	Louisville
J. L. Richardson, Jr.	1605 Ky. Home Life Bldg.	Louisville 2
Richard R. Richardson	608 W. Oak St.	Louisville 3
Julius B. Richner	Trust Co. of Georgia	Atlanta, Ga.
John Riehl, Jr.	509 Republic Bldg.	Louisville 2
C. L. Rigsby	1228 Ky. Home Life Bldg.	Louisville 2
F. E. Rinehart	Olmstead Hill Road	Wilton, Conn.
Tony Rives	116 S. Fifth St.	Louisville 2
Edgar L. Robbins	4402 S. Second, No. 2	Louisville
Arthur F. Robert	803 Ky. Home Life Bldg.	Louisville 2
Luther M. Roberts	Ky. Home Life Bldg.	Louisville 2
Charles A. Robertson	613 Marion E. Taylor Bldg.	Louisville 2
Floyd C. Robertson	408 W. Ormsby, Apt. 7	Louisville 3
H. M. Robertson	1600 W. Hill St.	Louisville 10
James T. Robertson	1926 Ky. Home Life Bldg.	Louisville 2
F. L. Robinson	902 Republic Bldg.	Louisville 2
J. M. Robsion, Jr.	Ky. Home Life Bldg.	Louisville 2
Albert L. Rogers	110 S. 42nd St.	Louisville 12
John Walker Rogers	911 Clarks Lane	Louisville 4
W. J. Rogers	1722 Edenside Ave.	Louisville
George W. Ronald	c/o Citizens Fid. Bk. & Tr. Co., P.O. Box 1140,	Louisville 1
*Frank A. Ropke	Court House	Louisville 2
H. E. Rose	528 Ky. Home Life Bldg.	Louisville 2
Joseph E. Rose	501 Louisville Trust Bldg.	Louisville
*S. M. Rosenstein	713 Marion E. Taylor Bldg.	Louisville 2
Chas. Roser	1228 Ky. Home Life Bldg.	Louisville 2
Charles R. Ross	176 College St.	Burlington, Vt.
J. C. Rosskopf	1800 Alfresco Place	Louisville
H. H. Roth	645 S. Fourth St.	Louisville 4
Karl E. Rothrock	904 Realty Bldg.	Louisville
Edward A. Rothschild	2208 Lauderdale Road	Louisville
Maj. Joseph H. Rouse, O-404225	SJA Div. Hq. USA REUR Com. Z, APO 58 c/o P.M.,	New York, N. Y.
David Rowe	3618 Manslick Road	Louisville
Morgan Royce	602 S. Fifth St.	Louisville 2
Joseph R. Rubin	1912 Ky. Home Life Bldg.	Louisville 2
William E. Rueff, Jr.	4513 Swallow Road	Louisville 13
A. C. Russell	Univ. of Louisville	Louisville
S. Merrell Russell	1017 Ky. Home Life Bldg.	Louisville 2
Geo. B. Ryan	Louisville Trust Bldg.	Louisville 2
J. M. Ryan	Box 196, R.F.D. 1	Lyndon
John P. Ryan	1614 Ky. Home Life Bldg.	Louisville 2
Samuel M. Ryan	Louisville Trust Bldg.	Louisville 2
D. A. Sachs, Jr.	516 Ky. Home Life Bldg.	Louisville 2
Henry B. Sadlo	614 Louisville Trust Bldg.	Louisville 2
Grover G. Sales	606 Marion E. Taylor Bldg.	Louisville 2
Raymond L. Sales	Grauman Bldg., 428 W. Liberty St.	Louisville 2
Stuart M. Sales	307-311 W. Market St.	Louisville 2
C. D. Salyers	7730 S. W. 56th Ave.	Miami 43, Fla.
Stephen P. Smith, Jr.	916 Ky. Home Life Bldg.	Louisville 2
Fred J. Samerdyke	4019 Green St.	Harrisburg, Pa.
S. S. Samuels	605 Republic Bldg.	Louisville 2
Felix J. Sanders, Jr.	205 Citizens Bldg.	Louisville 2
Carroll Y. Sanderson, Jr.	506 Ky. Home Life Bldg.	Louisville 2
Jno. P. Sandidge	1805 Ky. Home Life Bldg.	Louisville 2
L. J. Sandmann	614 Louisville Trust Bldg.	Louisville 2
John J. Savage	135 Ricordo	St. Petersburg, Fla.
Joseph A. Savoie	1602 Ky. Home Life Bldg.	Louisville 2
Erbon P. Sawyer	712 Louisville Trust Bldg.	Louisville 2
Geo. F. Schenk	1578 Cherokee Road	Louisville
C. E. Schindler	Ky. Home Life Bldg.	Louisville 2
Paul Schlaudecker	2234 Gladstone Ave.	Louisville 5
Lyndon R. Schmid	122 S. Fourth St., Room 209	Louisville 2
Allen Schmitt	315 Louisville Trust Bldg.	Louisville 2

Inez Schmitt	1600 W. Hill St.	Louisville 10
M. Joseph Schmitt	316 Louisville Trust Bldg.	Louisville 2
Alan Neil Schneider	516 Ky. Home Life Bldg.	Louisville 2
Edward B. Schnell	208 Urban Bldg.	Louisville 2
Thos. A. Schneller	423½ W. Liberty St.	Louisville 2
Harry G. Schoenlaub	1368 Barret Ave.	Louisville
Evelyn P. Scholla	1925 Newburg Road	Louisville
Henry J. Schoo, Jr.	423 Wall St.	Jeffersonville, Ind.
Chas. R. Schram	Federal Bldg.	Louisville 1
D. D. Schroader	804 Washington Bldg.	Louisville 2
Edwin A. Schroering, Jr.	1806 B Patton Drive	Ft. Meade, Md.
C. W. Schuermeyer	503 Kingston Ave.	Louisville 8
Sol Schulman	1383 Ouerbacker Court	Louisville 8
M. F. Schulten	349 Starks Bldg.	Louisville 2
Kenneth J. Schwabenton	337 N. Wrenn St.	High Point, N. C.
W. H. Schwankhaus	926 Ky. Home Life Bldg.	Louisville 2
Chas. V. Schwenker	50 W. Broad St.	Columbus 15, Ohio
James F. Scott	216 E. Main St.	Madison, Ind.
S. V. Scott	Law Dept., L. & N. R. R. Co.	Louisville 1
Woodson D. Scott	25 Broadway, Suite 853	New York 4, N. Y.
James N. Scudder	1429 Goddard Ave.	Louisville 4
Earl R. Searcy	100 Chenoweth Lane	Louisville 7
James S. Secrest, Sr.	3230 Utah Ave., Apt. 1	Louisville 15
Louis Seelbach	501 S. Second St.	Louisville 2
H. L. Segal	403 Republic Bldg.	Louisville 2
H. Weston Segura	510 Tiffany Lane	Louisville
Cyril C. Sehlinger	902 Ky. Home Life Bldg.	Louisville 2
Leon Seidman	505 Louisville Trust Bldg.	Louisville 2
Edward F. Seiller	4569 S. Second St.	Louisville 14
George C. Seward	49 Wall St.	New York 5, N. Y.
Leon J. Shaikun	603 Marion E. Taylor Bldg.	Louisville 2
Boman L. Shamburger	1029 Ky. Home Life Bldg.	Louisville 2
Gordon L. Shaw	3731 Avon Court	Louisville
J. S. Shaw	500 Hilliard Bldg.	Louisville 2
Guy C. Shearer	401 Republic Bldg.	Louisville 2
S. L. Shearer	250 N. E. 104th St.	Miami 53, Fla.
Rourke J. Sheehan	328 Thomas Drive	Laurel, Md.
John T. Sheets	2017 Murray	Louisville
C. S. Shepherd	Ramsey Hotel	Crawfordsville, Ind.
Erwin A. Sherman	1517 Ky. Home Life Bldg.	Louisville
J. Allen Sherman	Ky. Home Life Bldg.	Louisville 2
Bernard Sherr	244 E. Market St.	Louisville 2
Benjamin F. Shobe	829 W. Broadway	Louisville 3
Fred C. Short	418 E. Cassilly St.	Springfield, Ohio
Hunter B. Short	606 Louisville Trust Bldg.	Louisville
Edward Q. Showers	3506 Strong St.	Riverside, Calif.
Wm. A. Shumate	129 E. Collins Court	Louisville
Greenberry Simmons	1210 Ky. Home Life Bldg.	Louisville 2
Alfred J. Simon, Jr.	717 Louisville Trust Bldg.	Louisville 2
Edgar Simon	815 Bankers Bldg., 629 S. Hill St.	Los Angeles 14, Calif.
Harry H. Simon	Hampton Hall, Apt. 68	Louisville 2
Patrick O. Simon	2024 Emerson Ave.	Louisville
Gene Sims	1126 Ky. Home Life Bldg.	Louisville 2
John K. Skaggs, Jr.	1912 Ky. Home Life Bldg.	Louisville 2
Gene Skeen	1421 St. James Court	Louisville 8
Robert L. Sloss	300 Marion E. Taylor Bldg.	Louisville 2
John Sluck	823 Hague Ave.	St. Paul 4, Minn.
Alan T. Slyn	322 W. Market St.	Louisville 2
Arthur R. Smith, Jr.	417 Louisville Trust Bldg.	Louisville 2
Emmett B. Smith	220 Fairlawn Road	Louisville 7
E. R. Smith	1809 Auburn Drive	Shively
George M. Smith	719 Francis Bldg.	Louisville 2
H. C. Smith	420 Commerce Bldg.	Louisville 2
James U. Smith, Jr.	520 Marion E. Taylor Bldg.	Louisville 2
L. Lyne Smith, Jr.	Ky. Home Life Bldg.	Louisville 2
*Macauley L. Smith	500 County Court House	Louisville 2
Milton H. Smith II	125 Indian Hills Trail	Louisville
Newton C. Smith, Jr.	Route 1, Perry Road	Lyndon
Sidney Smith	L. & N. R. R. Co.	Louisville 1
Stephen P. Smith, Jr.	1503 Ky. Home Life Bldg.	Louisville 2
S. R. Smith	520 Marion E. Taylor Bldg.	Louisville 2
Walter B. Smith	104 S. Fourth St.	Louisville 2
William H. Smith	The Lawyers Bldg., 1931 11th St., N.W.,	Washington 1, D. C.
Hubert D. Snider	Box 440, Route 3	McLean, Va.
J. Edgar Snider	Interstate Commerce Commission	Washington, D. C.
Jerome Snow	421 Marion E. Taylor Bldg.	Louisville
Marion Gene Snyder		Jeffersontown
Marvin Snyder	421 Marion E. Taylor Bldg.	Louisville 2
Homer A. Sobel	713 Marion E. Taylor Bldg.	Louisville
Marvin Sotsky	1801 Spring Drive	Louisville
Dan Sowers	221 Martin Brown Bldg.	Louisville 2
W. H. Spalding, Jr.	3049 Radiance Road	Louisville 5
Harry B. Spanyer	2454 Grinstead Drive, Apt. F 1	Louisville
J. R. Spaninger	724 S. 37th St.	Louisville

Lawrence F. Speckman	202 Urban Bldg.	Louisville 2
Robert J. Speckman	202 Urban Bldg.	Louisville 2
Thomas W. Speckman	Lime Kiln Lane, Route 1	Louisville
Gilbert A. Speth	210 Iroquois Ave.	Louisville
Mosa D. Sphire	1402 McKinley Ave.	Louisville 13
R. L. Springer	Cincinnati Club	Cincinnati, Ohio
S. J. Stallings	628 Ky. Home Life Bldg.	Louisville 2
F. H. Stanhope	520 Bondi Bldg.	Galesburg, Ill.
C. H. Stanley	First National Bank	Louisville 2
Edith F. Stanley	1129 Ky. Home Life Bldg.	Louisville
William B. Stansbury	4 Cambridge Village	Louisville 7
Rollin Stapp	1051 Euclid Ave.	Louisville
Frank W. Starks, Jr.	828 S. Fifth St.	Louisville 2
Homer C. Starks	Route 3, Box 201	Anchorage
Virgil E. Steier	1001 Columbia Bldg.	Louisville 2
Alfred G. Steigner	4106 Maryland Drive	Washington 16, D. C.
Emil Steinfeld	817 Ky. Home Life Bldg.	Louisville 2
Samuel Steinfeld	817 Ky. Home Life Bldg.	Louisville 2
Raymond C. Stephenson	Lincoln Bank Bldg.	Louisville 2
Wm. A. Stephenson	1605 Ky. Home Life Bldg.	Louisville
Julius W. Sternberg	633 S. 44th St.	Louisville 12
Marvin J. Sternberg	1609 Ky. Home Life Bldg.	Louisville 2
Eugene J. Steuerle	Ky. Home Life Bldg.	Louisville 2
Albert D. Stevens	3937 Elmwood Ave.	St. Matthews, Ky.
Geo. Neff Stevens	School of Law, Univ. of Washington	Seattle, Wash.
Robt. H. Stevenson	2117 Village Drive	Louisville
Frank P. Stewart	115 Kingston	Louisville
James A. Stewart	1312 Payne St.	Louisville
Edwin H. Stierle	Ky. Home Life Bldg.	Louisville 2
John K. Stiles	1015 Ky. Home Life Bldg.	Louisville
Henry J. Stites	802 Starks Bldg.	Louisville 2
James W. Stites	1212 Ky. Home Life Bldg.	Louisville 2
James W. Stites, Jr.	2400 Longest Ave.	Louisville
John T. E. Stites	802 Starks Bldg.	Louisville 2
Harold Dean Stivers	218 Redding Road	Buechel
Dillard Stokes	7 Gessford Court, S.E.	Washington 3, D. C.
Max A. Stoler	2131 Woodbourne Ave.	Louisville 5
O. G. Stoll	808 Washington Bldg.	Louisville 2
Charles W. Stone	P. O. Box 13	Lake Park, Fla.
Edward A. Stone	319 Marion E. Taylor Bldg.	Louisville 2
Foster S. Stone	109 Realty Bldg.	Louisville 2
Kenneth P. Stone	P. O. Box 13	Lake Park, Fla.
Ralph G. Stone	506 Ky. Home Life Bldg.	Louisville 2
Joseph E. Stopher	1614 Ky. Home Life Bldg.	Louisville 2
Richard H. Stout	427 W. Market St.	Louisville 2
Stanley A. Stratford	4130 S. Fifth St.	Louisville
Louis R. Straub	Staff Judge Advocate B. 281, Hq. 518 A.O.G. Niag. Falls Airp.,	Niagara Falls, N. Y.
D. L. Street	1908 Howard St.	Louisville 2
Mary Stuart	Route 3	Jeffersontown
H. Paul Stuber	4302 Michigan Drive	Louisville
Harold L. Stucker	304 Citizens Bldg.	Louisville
J. A. Stucker	1709 E. Spring St.	New Albany, Ind.
Arthur T. Sturgeon	1932 Alfresco Place	Louisville
Edward W. Sturgeon	401 W. Market St.	Louisville
Gomer C. Sturgill	Route 1, Box 297	Valley Station
Ralph W. Sullivan	305 Realty Bldg.	Louisville 2
W. A. Summers	645 South Western Pkwy.	Louisville 11
Arthur P. Sutt	892 Clarks Lane	Louisville 4
Charles P. Sutt, Sr.	2129 Speed Ave.	Louisville
Lee F. Swan	1108 Brookline Ave.	Louisville
Charles B. Tachau	420 S. Fifth St.	Louisville 2
John E. Tarrant	1700 Ky. Home Life Bldg.	Louisville 2
Roy J. Tappehorn	2536 Kings Highway	Louisville 5
Hugo Taustine	716 Louisville Trust Bldg.	Louisville 2
Athol Lee Taylor	1412 Ky. Home Life Bldg.	Louisville 2
Donald Q. Taylor	1212 Ky. Home Life Bldg.	Louisville 2
James L. Taylor	Ky. Home Life Bldg.	Louisville 2
Joe H. Taylor	212 Pleasant View	Louisville
John Burnam Taylor	238 Kennedy Ave.	Louisville
W. W. Taylor	4146 Monroe St.	Louisville 13
Robert S. Tems, Jr.	118 S. 42nd St.	Louisville
James M. Terry	1012 L. & N. Bldg.	Louisville 3
E. W. Test	National Surety Corp., Tower Bldg.	Baltimore 2, Md.
Miles R. Thacker	205 Citizens Bldg.	Louisville 2
Maurice H. Thatcher	834 Investment Bldg.	Washington 5, D. C.
Frank H. Thiemann, Jr.	Louisville Trust Bldg.	Louisville 2
Henry Thieman, Jr.	Washington Bldg.	Louisville 2
Leo E. Thieman	703 Realty Bldg.	Louisville 2
Chas. P. Thomas	Comm. Life Ins. Co., 110 S. Fifth St.	Louisville 2
Earl C. Thomas	605 W. Ashland Ave.	Louisville 8
William H. Thomas	1016 S. Hancock	Louisville
Albert C. Thompson	912 Ky. Home Life Bldg.	Louisville 2
Andrew H. Thompson, Jr.	3023 Talisman Road	Louisville 5

Miss Frances M. Thompson	4716 Southern Pkwy.	Louisville
James E. Thornberry	515 Ky. Home Life Bldg.	Louisville 2
B. E. Thrash	Hotel Jefferson	Columbus, Ohio
Stanley H. Tichenor	416 Shrader St.	San Francisco 17, Calif.
Henry J. Tilford	310 W. Liberty, No. 501	Louisville 2
Robert M. Tiller	2717 Goldsmith Lane	Louisville
Jouett Ross Todd	1426 Ky. Home Life Bldg.	Louisville 2
Rucker Todd	1700 Ky. Home Life Bldg.	Louisville
Leo. C. Toliver	2110 W. Madison St.	Louisville
Richard M. Trautwein	4408 Lowe Road	Louisville
H. E. Trent	4216 Briarwood Road	Louisville 7
Henry Triplett	2036 Confederate Place	Louisville
Robert L. Tross	506 W. Jefferson St.	Louisville
Harry B. Troutman	1040 E. Main St.	Louisville 6
Ted E. Troyer		Anchorage
Wm. F. Trusty	901 Republic Bldg.	Louisville 2
C. Ewbank Tucker	422 S. Sixth St.	Louisville
Charles I. Tucker	2140 Maryland Ave.	Louisville
Chas. T. Tucker	Veterans Administration, 1405 W. Broadway	Louisville
Gordon H. Tyler	140 Pat Lane	Fairborn, Ohio
D. Lane Tynes	231 W. Main St.	Louisville 2
Arvin E. Upton	3145 Dumbarton Ave., N.W.	Washington 7, D. C.
B. C. Van Arsdale	Ky. Home Life Bldg.	Louisville 2
H. L. Van Arsdale	1600 S. Third St.	Louisville
W. Palmer Van Arsdale	Box 31, Port Everglades	Ft. Lauderdale, Fla.
A. F. Vandergrift	308 Starks Bldg.	Louisville 2
David P. Varble, Jr.	Court of Appeals	Frankfort
Edwin L. Vardiman	1610 Ellwood Ave.	Louisville
Fred B. Vawter	416 W. Jefferson	Louisville 2
O. E. Veach	706 Chestnut St.	St. Louis, Mo.
Roger E. Vincent	Ky. Home Life Bldg.	Louisville 2
Mortimer Viser	924 Ky. Home Life Bldg.	Louisville 2
James R. Wachter	1751 Newburg Road	Louisville 4
David B. Wagner	1221 S. Sixth St.	Louisville
Simon A. Walden	520 Citizens Bldg.	Louisville 2
William H. Walden	712 Louisville Trust Bldg.	Louisville 2
Max Waldman	414 Marion E. Taylor Bldg.	Louisville 2
D. K. Walker	Route 2, Box 63	Anchorage
Irving Walker	411 Lakewood	Detroit 15, Mich.
J. Earl Walker	2318 Manchester Road	Louisville
J. Leonard Walker	211 Federal Bldg.	Louisville 1
Joe A. Wallace	702 Ky. Home Life Bldg.	Louisville 2
Marcus S. Wallace	c/o F.B.I. Federal Bldg.	Louisville 1
Joe H. Wallingford	134 N. Bayly	Louisville 6
D. K. Walker	Route 2, Box 133	Anchorage
D. C. Walls		Hardinsburg
Charles A. Walter	Citizens Bldg.	Louisville 2
Carl A. Warns, Jr.	Univ. of Louisville	Louisville
Don Warren	2623 Broadmeade Road	Louisville
Franklin E. Warren	3527 Nanz Ave.	Louisville
B. F. Washer	725 Marion E. Taylor Bldg.	Louisville 2
D. L. Waterman	600 Marion E. Taylor Bldg.	Louisville 2
Irwin G. Waterman	600 Marion E. Taylor Bldg.	Louisville 2
Myles Waterstone	1011 Vincennes St.	New Albany, Ind.
Richard A. Wathen	132 Overlook Drive	Pittsburgh 16, Pa.
Edward R. Watson, Jr.	508 W. Jefferson	Louisville 2
Forrest Robert Watson	1601 Spring Drive, No. 26	Louisville
Philip B. Watson, Jr.	3023 Rose Dale Blvd.	Louisville
Richard P. Watts	306 Ky. Home Life Bldg.	Louisville 2
Robt. E. Webb	1512 Ky. Home Life Bldg.	Louisville 2
Shelton R. Weber	12-B Nelson Drive	Savannah, Ga.
Carl L. Wedekind, Jr.	1212 Ky. Home Life Bldg.	Louisville 2
Henry Wehmhoff	2009 Strathmoor Blvd.	Louisville 5
Harry Welenken	1901 Ky. Home Life Bldg.	Louisville 2
John McC. Wellman	1614 Ky. Home Life Bldg.	Louisville 2
E. J. Wells	607 Marion E. Taylor Bldg.	Louisville 2
H. Gilmer Wells	14 Wall St.	New York 5, N. Y.
Samuel R. Wells	715 Ky. Home Life Bldg.	Louisville 2
Albert H. Wempe	722 Marion E. Taylor Bldg.	Louisville 2
Marvin C. Werle	1603 Ky. Home Life Bldg.	Louisville 2
Edith F. Wesley	1129 Ky. Home Life Bldg.	Louisville 2
Lawrence W. Wetherby	Commonwealth of Kentucky	Frankfort
William S. Wetterer, Jr.	Ky. Home Life Bldg.	Louisville
U. S. Whalin	201 Madrid Bldg.	Louisville 2
J. F. Wheeler	130 Hartwell Court	Louisville 4
Kenneth E. Whitney	Route 1	Coral Ridge
Stephan R. Wickham	2213 Wrocklage Ave.	Louisville
John C. Wickliffe, Jr.	Louisville Trust Bldg.	Louisville 2
J. Woodford Wigginton	1306 S. Third St.	Louisville 8
Lucien T. Wilcox	670 Lindell	Louisville 11
Arthur H. Wilding	402 Washington Bldg.	Louisville 2
Chas. C. Will	300 Portland Bldg.	Louisville 2
Joe. Orr Will	2072 Rovenia	Louisville

H. W. Willen	1010 L. & N. Bldg., 908 W. Broadway	Louisville 3
H. O. Williams	Atty. Gen. Office	Frankfort
J. M. Williams	225 S. Fifth St.	Louisville 2
Jno. R. Williams	119 S. Galt Ave.	Louisville
Joseph B. Williams	206 Fairmeade Road	Louisville
K. F. Williams	1023 E Ave.	Coronado, Calif.
Hubert T. Willis	501 S. Second St.	Louisville 2
L. C. Willis	217 Shawnee Drive	Louisville
Earl S. Wilson	1700 Ky. Home Life Bldg.	Louisville 2
Howard L. Wilson	3846 N. Puente Ave.	Baldwin Park, Calif.
Lively M. Wilson	1212 Ky. Home Life Bldg.	Louisville 2
Wm. DeF. Wilson III	321 Starks Bldg.	Louisville 2
James I. Wimsatt	4400 Poplar Level Road	Louisville 13
Joseph H. Wimsatt	4400 Poplar Level Road	Louisville 13
Gordon B. Winburn	728 Ky. Home Life Bldg.	Louisville 2
A. Shelby Winstead	1112 Ky. Home Life Bldg.	Louisville 2
James David Winter	127 Pat Lane	Fairborn, Ohio
John E. Wise		Pleasure Ridge Park
Marion F. Wiseheart	510 Southern Trust Bldg.	Louisville 2
L. Frank Withers	Greater Louisville Bldg., 417 W. Market St.	Louisville 2
Alvin B. Wolff	1018 Charles St.	Louisville 4
Leo. T. Wolford	501 S. Second St.	Louisville 2
Thorp L. Wolford	501 S. Second St.	Louisville 2
Chas. F. Wood	714 Ky. Home Life Bldg.	Louisville 2
Florian E. Wood	351 Starks Bldg.	Louisville 2
Lorenzo K. Wood	505-11 Louisville Trust Bldg.	Louisville 2
Thomas J. Wood	1212 Ky. Home Life Bldg.	Louisville 2
James R. Woodson, Jr.	1709 Cypress St.	Louisville
Marshall B. Woodson, Jr.	520 Marion E. Taylor Bldg.	Louisville 2
Ernest Woodward	1805-26 Ky. Home Life Bldg.	Louisville 2
Ernest Woodward, II	1805 Ky. Home Life Bldg.	Louisville 2
Fielden Woodward	1805 Ky. Home Life Bldg.	Louisville 2
Herschel C. Wooldridge	613 Beecher St.	Louisville
John C. Wooten	212 Center, Suite 1	Kingsport, Tenn.
Ruby B. Wrench	519 King St., Apt. D-23	Philadelphia 44, Pa.
J. Rivers Wright	106 Realty Bldg.	Louisville 2
William J. Wuerth	4627 Varble Ave.	Louisville
Geo. E. Wuest	2141 Winston Ave.	Louisville 5
Sidney Wurmser	105 Sweetbriar Lane	Louisville 7
Theo. Wurmser	603 Realty Bldg.	Louisville 2
John B. Wyatt	1609 Ellwood, Apt. E-3	Louisville
Wilson W. Wyatt	300 Marion E. Taylor Bldg.	Louisville 2
Addison Y. Yeaman	1600 W. Hill St.	Louisville 10
E. Preston Young	1029 Ky. Home Life Bldg.	Louisville 2
Gates F. Young	400 W. Main St.	Louisville 2
James Boswell Young	1910 Ky. Home Life Bldg.	Louisville 2
Herbert A. Zachari, Jr.	211 Claremont Ave.	Louisville 6
William B. Zachry, Jr.	3117 Hewitt Ave.	Louisville
John L. Zehnder, Jr.	Route 1, Box 187	Anchorage
Edgar A. Zingman	300 Marion E. Taylor Bldg.	Louisville 2
John A. Zink	2912 Moran Pl.	Louisville
Chas. B. Zirkle	Ky. Home Life Bldg.	Louisville 2
Robert W. Zollinger	703 Realty Bldg.	Louisville 2
R. J. Zollner	4633 S. 34th	Arlington, Va.
D. J. Zutt	445 Lightfoot Road	Louisville 7

JESSAMINE 5 COUNTY

Minerva Allen, Wilmore
*William J. Baxter, Nicholasville
Robt. L. Bronaugh, Nicholasville
William B. Buford, Nicholasville
John S. Deering, Nicholasville
Robert J. Denny, Nicholasville
Robert L. Gullette, Nicholasville
John M. Kinnaird, Nicholasville
Leving Y. McCarty, 2246 N. Burlington St., Arlington 7, Va.
Wm. H. Mackey, Nicholasville
Bernard T. Moynahan, Nicholasville
Wilbur C. Pickett, 28 E. Woodbine, Chevy Chase, Md.
Glenn Ricketts, Nicholasville
John C. Watts, Nicholasville

JOHNSON 7 COUNTY

Ernest Goodson, Jr., 1543 E. Maryland, Phoenix, Ariz.
Robert B. Harrington, Paintsville
Fred Howes, Paintsville
William A. Johnson, Paintsville
Marvin D. Jones, Paintsville
Ed. H. King, Paintsville
C. F. Kirk, Paintsville
Benjamin J. Mann, Paintsville
Bobby E. Mullins, Paintsville
George C. Perry III, Paintsville
Franklin J. Shepherd, 32 N. Washington, Ypsilanti, Mich.
Jas. W. Turner, Paintsville
Don C. Van Hoose, Paintsville
B. H. Vaughan, Paintsville
J. K. Wells, Paintsville
M. O. Wheeler, Paintsville

KENTON 6 COUNTY

Charles S. Adams	402 First Nat. Bank	Covington
Glenn R. Atkinson	114 Sterrett Ave.	Covington
Harry Aurandt	129 E. Third St.	Covington
W. E. Baldwin	1904 Ansel Road	Cleveland 6, Ohio
Jno. W. Barrett	1005 First Nat. Bank Bldg.	Cincinnati 2, Ohio
Wm. J. Bechtold	629 Madison Ave.	Covington
Eugene C. Benzinger	Covington Trust Co.	Covington
J. Ben Berry	714 Springfield Pike	Cincinnati 15, Ohio
August Biederman	3460 McHenry Road	Cincinnati, Ohio
David H. Bierley	1115 Amsterdam Road	Covington
John R. Blakely	Lawyers Bldg.	Covington
Stephens L. Blakely	Lawyers Bldg.	Covington
Joseph A. Boone	330 Montclair St.	Ludlow
Ervin L. Bramlage	100 Home St.	Erlanger
*R. G. Bryson		Covington
Rodney Sawyer Bryson	401 Covington Trust Bldg.	Covington
Paul W. Buckholz	1317 Amsterdam Road	Covington
Hubert J. Buescher	3032 N. Hegry Circle	Cincinnati 38, Ohio
John R. Bullock	603 Dixie Terminal Bldg.	Cincinnati, Ohio
Francis P. Burke	502 First Nat. Bank Bldg.	Covington
A. M. Caddell, Jr.	209 E. Third St.	Covington
Robt. K. Cannon	P. O. Box 374	Covington
Richard B. Carran	408 Covington Trust Bldg.	Covington
Harding Chamberlain	526 Garrard St.	Covington
Stanley Chrisman		Covington
Andrew W. Clark	First Nat. Bank Bldg.	Covington
Chas. E. Clingner	P. O. Box 189	Covington
Philip M. Collins	506 Ingalls Bldg.	Cincinnati 2, Ohio
Bradley Combs	1 Rosa Ave., Ft. Wright	Covington
A. B. Cook	605 Coppin Bldg.	Covington
J. Clifton Cook	619 Wallace Ave.	Covington
John J. Cooney	1204 Traction Bldg.	Cincinnati, Ohio
J. A. Culbertson	905 First Nat. Bank	Cincinnati 2, Ohio
J. B. Davis, Lt. Col., USAF	Office Staff J. A., Hq. AMC, Wright Patterson AFB	Dayton Ohio
William J. Deupree, Jr.	Lawyers Bldg.	Covington
Frank Lee Dils	31 W. 8th St.	Covington
J. J. Donovan	404 Schmidt Bldg.	Cincinnati, Ohio
Jos. W. Dotchengall	609 Coppin Bldg.	Covington
James A. Dressman, Jr.	405 Garrard St.	Covington
Charles E. Dunn	302 Pike St.	Covington
William R. Dunn	55 St. Joseph Lane	Covington
Edward J. Elliott	407 Covington Trust Bldg.	Covington
P. M. Flannery	113 Park Place	Covington
Chas. S. Furber, Jr.	204 E. 26th St.	Covington
John L. Garvey	94 Webster St., N.E.	Washington 11, D. C.
Charles W. Gaylor	1017 Madison Ave.	Covington
Louis A. Ginocchio	810 Mercantile Library Bldg., 414 Walnut St.	Cincinnati 2, Ohio
*Jos. P. Goodenough	309 City Bldg.	Covington
Louis Wm. Gorman	1016 Altoria Road	Park Hills
R. D. Grubbs	1215 Highway Ave.	Covington
W. Baxter Harrison	Lawyers Bldg.	Covington
Elmer F. Hartman	3416 Millrich Ave.	Cincinnati, Ohio
Jos. C. Healy	321 Scott St.	Covington
J. W. Hengelbrok	808 Traction Bldg.	Cincinnati 2, Ohio
Edwin H. Henry	503 Covington Trust Bldg.	Covington
C. O. Herring	2708 Dixie Highway	Covington
Robert C. Hoffman	463 Commonwealth Ave.	Erlanger
Gordon H. Hood	606 Fountain Square Bldg.	Cincinnati, Ohio
Thomas E. Horne	507 Covington Trust Bldg.	Covington
Jack Howell	215 Dixie Highway	Erlanger
Gregory W. Hughes	First Nat. Bank Bldg.	Covington
Irwin Hurley	1021 Rose Circle	Covington
H. H. Jarman	900 Garvey Ave.	Erlanger
Richard J. Kenkel	5 W. Fifth St.	Covington
J. A. Kiely	907 Union Central Bldg.	Cincinnati 2, Ohio
Bert J. King	127 E. Third St.	Covington
Earl Rodney King	408 Covington Trust Bldg.	Covington
Martin R. Kirchoff	22 E. 26th St.	Covington
Richard B. Kirkpatrick	1830 Wm. H. Taft Road	Cincinnati 6, Ohio
Jno. H. Klette	Lawyers Bldg.	Covington
Jno. H. Klette, Jr.	Lawyers Bldg.	Covington
John Arthur Kohrman	711 Coppin Bldg.	Covington
James S. Kostas	Univ. of Chicago, The Law School	Chicago 37, Ill.

Ike Lanier	522 Dixie Terminal Bldg.	Cincinnati, Ohio
Richard S. Leahy	629 Maple Drive, Apt. B	Cincinnati 15, Ohio
Lewis Levy	1809 First Nat. Bank Bldg.	Cincinnati 2, Ohio
Robert O. Lukowsky	320 Greenup St.	Covington
T. R. McBrayer	442 Cedar Ave., Apt. 20	Long Beach 12, Calif.
James R. McGarry	Covington Trust Bldg.	Covington
Robert Edward Maloney	2025 Willow Ave.	Merced, Calif.
Marion W. Moore	Lawyers Bldg.	Covington
Samuel Neace, Jr.	Community Bank Bldg.	Erlanger
Henry T. Nicholas, Jr.	200 Hartwell Ave.	Cincinnati 16, Ohio
H. A. Nieberding	Second Nat. Bank Bldg.	Cincinnati, Ohio
H. H. Nieberding	Second Nat. Bank Bldg.	Cincinnati, Ohio
Ann Q. Niederlander	332 Audubon St.	New Orleans 18, La.
Lulu A. Northcutt	Box 72A, Route 4	Erlanger
R. C. Northcutt	711 Scott St.	Covington
John J. O'Hara	106 E. Third St.	Covington
William B. O'Neal	605 Union Central Life Bldg.	Cincinnati 2, Ohio
Edw. W. Pflueger	1810 Garrard St.	Covington
A. E. Prewitt	1536 S. Bundy Drive	Los Angeles 25, Calif.
James E. Quill	131 E. Third	Covington
William J. Ranshaw	P. O. Box 3226	St. Petersburg, Fla.
Fred K. Read	231 Court Ave.	Covington
R. G. Reynolds	111 Wallace Ave., 2nd Floor	Covington
Malcolm R. Rhoads	Finance Bldg.	Newport
Ralph Rich	Covington Trust Bldg.	Covington
Harry L. Riggs		Erlanger
Edwin O. Ross	706 Oak St.	Ludlow
Raymond C. Ross	609 Coppin Bldg.	Covington
Robert E. Ruberg	540 Madison Ave.	Covington
George J. Schaefer	320 Greenup St.	Covington
C. A. Schroetther	Lawyers Bldg.	Covington
Arthur J. Schuh	201 Coney Island Bldg., 205 E. 6th St.	Cincinnati Ohio
Maj. Gen. Franklin P. Shaw	1714 N. Huntington St.	Arlington, Va.
August F. Sheehan, Jr.	1122 John St.	Covington
Jno. E. Shepard	309 First Nat. Bank Bldg.	Covington
William P. Sidebottom	131 E. Third St.	Covington
Preston Marius Simpson	3520 Linwood Road	Cincinnati 26, Ohio
Wm. F. Simpson	Atty. Gen. Office	Frankfort
Sawyer A. Smith	501 Covington Trust Bldg.	Covington
James N. Stein	319 W. 18th St.	Covington
Charles E. Stevenson	11 Charmaine Circle, S. Ft. Mitchell	Covington
Melvin T. Stubbs	First Nat. Bank Bldg.	Covington
O. C. Stubbs	First Nat. Bank Bldg.	Covington
Omer H. Stubbs	206 First Nat. Bank Bldg.	Covington
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Joseph L. Summe	224 E. 20th St.	Covington
Jno. B. Theissen	309 Covington Trust Co. Bldg.	Covington
Paul J. Theissen	309 Covington Trust Co. Bldg.	Covington
Ben F. Thompson	141 Ashland Drive	Covington
Chester Tietig	1110 Mt. Allen Road, Park Hills	Covington
J. Richard Udry	403 Covington Trust Bldg.	Covington
Russell N. Victor	Box 145	Erlanger
Clyde E. Vincent	130 Park Place	Covington
H. W. Vincent	601 Madison	Covington
C. Gordon Walker	402 First Nat. Bank Bldg.	Covington
Harold M. Walker	25 E. Fourth St.	Covington
Harold W. Walker	522 Dixie Terminal Bldg.	Cincinnati, Ohio
Elmer P. Ware	First Nat. Bank Bldg.	Covington
Frank Gofton Ware	507 First Nat. Bank Bldg.	Covington
James C. Ware	507 First Nat. Bank Bldg.	Covington
Orie S. Ware	507 First Nat. Bank Bldg.	Covington
William O. Ware	507 First Nat. Bank Bldg.	Covington
Paul J. Weber	309 Union Central Bldg.	Cincinnati 2, Ohio
Stuard S. Wegener	239 Court St.	Covington
Wm. E. Wehrman	111 Park Place	Covington
C. W. Wells	1405 Blacklawn	Mobile 7, Ala.
Frank H. Wilcox, Jr.	18 Edgewood Road	Covington
Paul K. Wilson	336 Pike St.	Covington
Richard D. Winter	135 Selby Blvd.	Worthington, Ohio
Helm Woodward	1401 Union Central Bldg.	Cincinnati, Ohio

KNOTT 7 COUNTY

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James P. Duke, Hindman
Cordell H. Martin, Hindman
Dan T. Martin, Hindman
Carl Perkins, Washington, D. C.
Clark Pratt, Hindman
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KNOX 7 COUNTY

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J. B. Campbell, Barbourville
J. F. Catron, Sr., Barbourville
Charles G. Cole, Jr., Barbourville
Earle L. Cole, Barbourville
Guy L. Dickinson, Barbourville
Lt. Patrick H. Dickinson, 177-H Prichard Place, Fort Knox
Hugh C. Evans, 5415 Connecticut Ave., N.W. Apt. 205, Washington 12, D. C.
Victor A. Jordan, Barbourville
Sampson B. Knuckles, Barbourville
Charles M. Manning, 224 High St., Barbourville
Lester L. Parrott, Barbourville
Carlos B. Pope, Barbourville
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LAUREL 7 COUNTY

Robert B. Bird, London
Abraham Bowling, 2201 Emporia, Aurora, Colo.
Murray L. Brown, London
Archie H. Eversole, London
G. H. Eversole, 325 Vermont Ave., Oak Ridge, Tenn.
James W. Fletcher, London
William A. Hamm, London
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Daniel D. Ball, Louisa
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Howard H. Moore, Louisa
Edwin D. Rice, Box 123, Louisa
W. J. Roberts, 1334 Spring Valley Drive, Huntington, W. Va.
C. F. See, Jr., Louisa
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W. D. Sparks, Louisa
B. A. Wells, Jr., 919 Cofer Road, Falls Church, Va.
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V. S. Beatty, Beattyville
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Buford Allen Short, Beattyville
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J. H. Asher, Hyden
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Will C. Hoskins, Hyden
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Isaac Turner, Hyden

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John D. W. Collins, Whitesburg
Stephen Combs, Jr., Whitesburg
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Leroy Fields, Whitesburg
Emery L. Frazier, Chief Clerk, U. S. Senate, Washington, D. C.
B. W. Hale, 1427 S. First St., Louisville
Lewis E. Harvie, 116 Holbrook Ave., Danville, Va.
French Hawk, Whitesburg
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Ernest G. Baxter, Stanford
Marvin Cornett, Stanford
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Pat D. Rankin, Stanford

W. H. W. Reynolds, Stanford
Harris Rhodes, Stanford
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LOGAN 21 COUNTY

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Samuel A. Corabi, 128 Jefferson Ave., Washington, Pa.
*E. J. Felts, Russellville
Hugh L. Hollingsworth, Box 222, Russellville
James C. Lyne, Russellville
G. S. Milam, Russellville
Thomas A. Noe, Jr., Russellville
*Wesley V. Perry, Comm. Court of Appeals, Frankfort
Albert G. Rhea III, Russellville
J. M. Scarborough, Box 71, Espanola, N. M.
Coleman Taylor, Amsterdam, N. Y.
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LYON 1 COUNTY

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Coleman C. Molloy, Jr., Eddyville
James A. Vinson, Eddyville

McCRACKEN 1 COUNTY

L. B. Alexander, Paducah
Fred B. Ashton, 10 Santa Rita Drive, Walnut Creek, Calif.
*Alben W. Barkley, Paducah
John B. Blackburn, Paducah
D. S. Bondurant, 815 Washington Ave., Cairo, Ill.
A. E. Boyd, Jr., Paducah
Alphonse J. Brune, 568 Glenwood Drive, Paducah
*Holland G. Bryan, Paducah
Richard R. Bryan, Paducah
William B. Byrd, 501 Citizens Bank, Paducah
Edward Carlick, 1523 N. McKinley Road, Arlington 5, Va.
Samuel Carlick, Paducah
A. Roy Copeland, 428½ Broadway, Paducah
Rex P. Cornelison, Office of City Judge, Paducah
Dempsy A. Cox, c/o Diederich & Tycan, Ashland
C. B. Crossland, Jr., 3414 Folger St., Houston 16, Texas
Frank F. Davis, Citizens Bank & Trust Bldg., Paducah
George Nelson Dunn, 1020 Lone Oak Road, Paducah
Chas. Warren Eaton, Paducah
Gilbert Elmendorf, Paducah
Lloyd C. Emery, Paducah
Jack E. Fisher, Paducah
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H. Myer Garner, Paducah
John T. Garret, Guthrie Bldg., Paducah
Roy G. Garrison, Paducah
Francis T. Goheen, Paducah
Joe J. Grace, Guthrie Bldg., Paducah
Percy H. Green, 962 River Oaks Blvd., Paducah
W. Dalton Greenfield, Paducah
James L. Hardy, Cit. Saving Bank Bldg., Paducah
Chas. S. Haynes, Paducah
Eugene E. Hines, 822 18th St., N.W., Washington, D. C.
Robert A. Hines, Jr., 108 Charleston Apts., Paducah
E. Palmer James, Paducah
Albert M. Karnes, Paducah
Rudy O. Keel, 3238 Benton Road, Paducah
John E. Kirksey, Paducah
C. H. Lowrey, Paducah
Dwain H. Lowry, Paducah
Thos. J. Marshall, Jr., Paducah
John K. MacDonald, Jr., 304 Citizens Savings Bank Bldg., Paducah
W. Pelham McMurry, McCracken Court House, Paducah
Herbert S. Melton, Jr., 304 Citizens Savings Bank Bldg., Paducah
H. Warren Middleton, Paducah
W. A. Middleton, Paducah
James E. Moore, Paducah
R. L. Myre, Paducah
Andrew J. Palmer, Jr., 401 Guthrie Bldg., Paducah
Brandon Price, Paducah
Hudson B. Ragan, P. O. Box 749, Paducah
David Reed, Paducah
Roscoe Reed, Paducah
Ernest W. Rivers, Jr., 501 Citizens Bank, Paducah
Chas. W. Runyan, 117 N. Fourth St., Paducah
Wilbur W. Sacra, Jr., 819 N. Daniel St., Arlington, Va.
R. H. Schuette, Paducah
Raymond C. Schultz, Paducah
Herbert Schultzman, Paducah
M. R. Shelbourne, Paducah
*Roy M. Shelbourne, U. S. District Ct., Federal Bldg., Louisville
Earle T. Shoup, Paducah
R. L. Sisson, 1507 Jefferson, Paducah
*Brady M. Stewart, Court of Appeals, Frankfort
Adrain H. Terrell, Paducah
T. W. Threlkeld, Paducah
Roy Vance, Paducah
M. P. Wallace, 205 E. Wayne St., Celina, Ohio
T. S. Waller, Paducah
James G. Wheeler, Paducah
Henry O. Whitlow, Paducah
Chas. A. Williams, Paducah
Victor Yaffe, 117 Vine St., Paducah

McCREARY 3 COUNTY

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Jas. A Inman, Whitley City
Homer W. Ramsey, Whitley City
C. W. Stephens, Whitley City
J. E. Stephens, Whitley City
Leonard S. Stephens, Whitley City

McLEAN 2 COUNTY

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William E. Quisenberry, Calhoun
D. C. Ross, Calhoun
J. H. Thomas, Calhoun

MADISON 5 COUNTY

Mary E. Barnhill, 315 Lancaster Ave., Richmond
John B. Bayer, Richmond
A. R. Burham III, Richmond
J. P. Chenault, Richmond
James S. Chenault, Richmond
Coleman Covington, Richmond
Charles R. Coy, Richmond
Guy K. Duerson, Jr., Berea Bank & Trust Co. Bldg., Berea
James A. Durham 112 Martha's Road, Alexandria, Va.
Axel R. Ernberg, 1845 Section Road, Cincinnati 37, Ohio
George W. Evans 108 Averill St., Lookout Mountain, Tenn.

Carl Eversole, Richmond
John D. Goodloe, P. O. Drawer 1734, Atlanta, Ga.
J. J. Greenleaf, Richmond
Owen W. Hisle, Richmond
Forest Hume, Richmond
W. S. Jett, Jr., Richmond
Jas. S. Lackey, Richmond
E. C. McDougle, Richmond
Warfield Z. Miller, Richmond
Salem W. Moody, Oldham Bldg., Richmond
John Noland, Richmond
L. Marion Oliver, Berea
H. D. Parrish, Richmond
Hugh O. Porter, Richmond
Stanley Powell, Powell Bldg., Berea
George C. Robbins, Richmond
Andrew J. Ross, Richmond
George T. Ross, Richmond
Clay Shackelford, Richmond
James J. Shannon, Richmond
D. Andrew Shearard, Berea
G. Murray Smith, Jr., Richmond
Marvin M. Tincher, U. S. Dept. of Labor, 801 Broad St., Nashville, Tenn.
A. G. Weilder, 2134 College Sta., Berea
E. Shelby Wiggins, Richmond
Eugene S. Wiggins, Jr., Richmond
Ben K. Wilmot, Div. Motor Transportation, Frankfort

MAGOFFIN 7 COUNTY

A. H. Adams, Salyersville
J. Bennett Conley, Falcon
Earl R. Cooper, Salyersville
R. L. Gardner, Salyersville
V. M. Higgins, Salyersville
B. F. Holbrook, Salyersville
Arnett Mann, Salyersville
Marcus Mann, Salyersville

MARION 3 COUNTY

Henry G. Boldrick, Lebanon
Frank L. Chelf, House Office Bldg., Washington, D. C.
Basil P. Cooper, Federal Communication Comm., Washington, D. C.
William M. Deep, Lebanon
Sam C. Hill, Lebanon
B. J. Madden, Lebanon
Wm. Lancaster Smith, Jr., 3638 Wingate Drive, Dallas, Texas
Lester H. Spalding, Lebanon
Robert M. Spragens, Lebanon
*W. H. Spragens, Lebanon
Chas. M. Summers, Jr., Lebanon
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MARSHALL 1 COUNTY

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C. B. Cox, Benton
William T. Ely, Benton
Charles E. Gordon, Benton
Thos. W. Herbig, Calvert City
Pal G. Howard, Benton
H. H. Lovett, Jr., Benton
*H. H. Lovett, Sr., Benton
Jno. C. Lovett, Benton
O. L. Monhundro, Interstate Comm. Comm., Washington 25, D. C.
W. J. Myre, Benton
Earl T. Osborne, Benton
Marvin C. Prince, 1415 Poplar St., Benton
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MARTIN 7 COUNTY

Earle Cassady, Inez
Wm. R. McCoy, Jr., Inez
J. H. Preece, Inez

MASON 6 COUNTY

Martha M. Ault, Maysville
John A. Breslin, Jr., Maysville
Jno. H. Clarke, Jr., Maysville
James E. Clarkson, Route No. 3, Maysville
J. M. Collins, Jr., Maysville
D. B. Coughlin, Maysville
M. M. Durrett, 601 Rialto Bldg., Kansas City 6, Mo.
Andrew V. Fox, Maysville
Elizabeth Gillespie, Mays Lick
Philip Hargett, Maysville
M. Hargett, Maysville
W. G. Kenton, Maysville
W. O. Miller, Maysville
H. P. Purnell, Maysville
*Stanley Reed, U. S. Sup. Court, Washington, D. C.
Virginia G. Roberson, Route No. 1, Mays Lick
Eugene C. Royse, Maysville
Donald L. Wood, Jr., Maysville
Houston L. Wood, Maysville
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MEADE 2 COUNTY

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MENIFEE 7 COUNTY

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MERCER 5 COUNTY

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Bacon R. Moore, Harrodsburg
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J. L. Ward, Harrodsburg
Frances Draffen Wickliffe, Harrodsburg
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METCALFE 3 COUNTY

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Charles W. Huddleston, Edmonton
Joseph Martin, Edmonton
A. J. Thompson, Edmonton
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MONROE 2 COUNTY

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*Jas. C. Carter, Jr., Tompkinsville

Paul Carter, Tompkinsville
H. P. Glass, Tompkinsville
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J. Clayton Rich, Tompkinsville

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H. M. Bramblet, Mt. Sterling
Francis C. Bryan, Mt. Sterling
Wm. Caldwell Clay, Jr., Mt. Sterling
Thomas M. Edwards, Jr., Mt. Sterling
T. D. Grubbs, Mt. Sterling
William C. Hamilton, Jr., 409 W. High St., Mt. Sterling
John E. Howe, St. L. Univ. School of Law, 3642 Lindell Blvd., St. Louis 8, Mo.
Caswell P. Lane, 103 Clay St., Mt. Sterling
Neil R. Maxey, Mt. Sterling
Joseph B. McNamara, 219 Central Bldg., Midland, Texas
Robert L. Moss, 733 Irolo St., Los Angeles 5, Calif.
Jack E. Moxley, 507 41st St., Charleston, W. Va.
Henry L. Rudd, P. O. Box 163, Mt. Sterling
A. M. Samuels, Mt. Sterling
Tom P. Senff, Mt. Sterling
H. W. Sullivan, 1500 Arlington Blvd., The Virginian Apt., Arlington, Va.
Henry Watson, Mt. Sterling
Lewis A. White, Mt. Sterling
*John J. Winn, Mt. Sterling

MORGAN 7 COUNTY

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Thomas M. Davis, West Liberty
Julian R. Gabbard, West Liberty
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W. M. Gardner, West Liberty
Custer Jones, West Liberty
C. C. May, Woodsbend
Florence B. McGuire, West Liberty
J. Blaine Nickell, West Liberty
Ren F. Nickell, West Liberty
C. K. Stacy, West Liberty
James Arnold Tyler, Legislative Research, Frankfort
Ralph N. Walter, West Liberty
Lynn B. Wells, West Liberty

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Wayne L. Cisney, Knight Mtr. Co., Greenville
Lewis A. Denny, Immigration & Naturalization Expulsion Sec., Ellis Island, New York 4, N. Y.
Wm. P. Donan, Greenville
J. M. Ferguson, Office Atty. General, Frankfort
Tobe Gish, Central City
LeRoy D. Householder, 507 Chesterfield Road, Raleigh, N. C.
Campbell Howard, Greenville
Arthur T. Iler, Central City
Samuel T. Jarvis, Greenville
T. O. Jones, Greenville
Seldon Longley, 806 Acklen Ave., Nashville 4, Tenn.
Hubert Meredith, Greenville
Russell O. Neill, Central City
Alfred Carroll Ross, Greenville
Cyril E. Shadowen, 523 Bowen St., Dayton, Ohio
Harold M. Streets, Greenville
Robert E. Vick, Greenville
John W. Willis, Greenville

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Wallace Brown, Bardstown
E. N. Fulton, Bardstown
William H. Fulton, Jr., Bardstown
*Wm. R. Gentry, Bardstown
William R. Gentry, Jr., Bardstown
E. E. Hubbard, Bardstown
Victor L. Kelley, Jr., Bardstown
Philip W. Linder, P. O. Box 1140, Louisville
*Osso W. Stanley, Comm. Court of Appeals, Frankfort
John C. Talbott, Bardstown

NICHOLAS 6 COUNTY

Joseph F. Conley, Carlisle
J. Patrick Conley, Box 301, Balboa Heights, Canal Zone
Wm. H. Conley, Box N, Ft. Amador, Canal Zone
Charles M. Cox, Carlisle
Bruce Morford, 2336 N. 11th St., Arlington 1, Va.
Roger C. Womack, Carlisle

OHIO 2 COUNTY

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Forrest P. Bell, Hartford
Walter L. Catinna, Hartford
Leslie M. Fry, 991 Whitaker Drive, Reno, Nev.
W. M. Lake, Hartford
Earl F. Martin, Hartford
Otto C. Martin, Hartford

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J. Ballard Clark, La Grange
*Guthrie F. Crowe, U. S. District Court, Post Office Box 5038, Ancon, Canal Zone
Jesse C. Dixon, La Grange
Joseph M. Fitzgerald, 1428 W. Colvin St., Syracuse, N. Y.
James A. Hall, Jr., La Grange
Bruce R. Hamilton, La Grange
Thomas F. Manby, La Grange
*Chas. H. Morris, Comm. Court of Appeals, Frankfort
H. Elliott Netherton, La Grange
George F. Williamson, La Grange
Robert T. Willkie, Highway 42, Rural Route No. 1, La Grange
D. E. Wooldridge, La Grange

OWEN 5 COUNTY

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H. W. Alexander, Owenton
Allen B. Cammack, Cammack Office Supply, 251 W. Front St., Burlington, N. C.
*J. W. Cammack, Court of Appeals, Frankfort
Lt. Col. Edward Duvall, 2807 Mosby St., Alexandria, Va.
James R. Ford, Owenton
R. C. Ford, Jr., Owenton
T. A. Perry, Owenton

OWSLEY 7 COUNTY

W. Clay Robinson, Booneville
Charles L. Seale, Booneville

PENDLETON 6 COUNTY

H. B. Best, Falmouth
Eleanor Biehn, 1124 10th St. N.W., Apt. 305, Washington 1, D. C.
W. Marvin Davis, Falmouth
C. Harold Ewing, Falmouth
Major Chris Wilson, I.G., Chicago Field Office of Inspector General, 226 W. Jackson Blvd., Chicago, Ill.

PERRY 7 COUNTY

Duff Arnett, Hazard
Richard W. Asher, Hazard
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